

SULLIVAN COUNTY New Hampshire



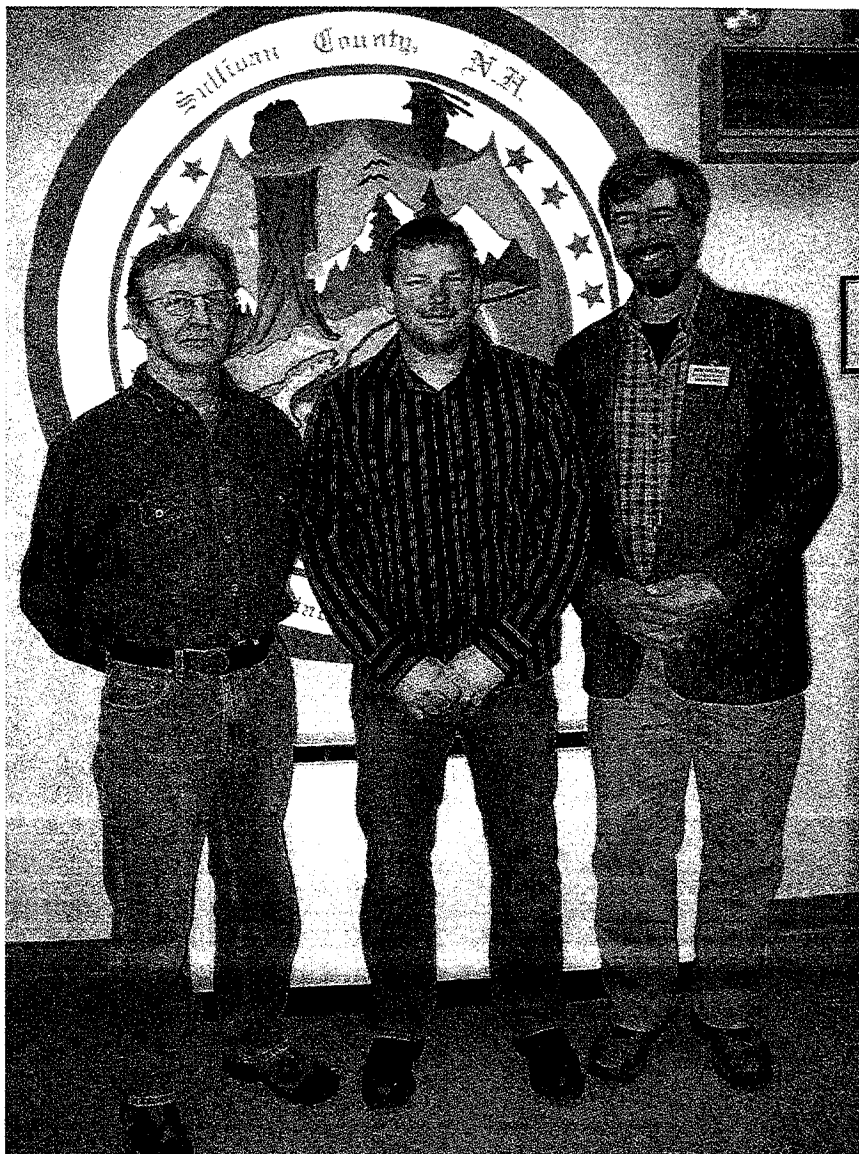
Annual Report *Of the* Board of Commissioners, Other Elected Officials and Department Heads Fiscal Year 2012

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

TABLE OF CONTENTS

Page 1	Table of Contents	Page 30-33	Grants Received Fund 24
Page 2	Commissioners Picture & Dedication	Page 34-35	Communities United Regional Network
Page 3 - 5	Directory/Districts	Page 36 - 37	GSC Public Health Network
Page 6	County Organizational Chart	Page 38	County Grants Paid Out Fund 10
Page 7 - 11	County Facts		
 REPORTS, PER RSA 30:1, OF:			
Page 12 - 13	Board of Commissioners & County Administrators	Page 39 - 40	MS9 Nursing Home Trust Fund
Page 14 - 15	County Attorney	Page 41	2011/12 Towns/City Apportionment
Page 16	County High Sheriff	Page 42 - 47	Monthly Revenue Report
Page 17 - 19	Superintendent of the DOC	Page 48 - 62	Monthly Expense Report
 REPORTS OF:			
Page 20	County Facilities		
Page 21	Sullivan County Health Care		
Page 22 - 23	County Human Resources & Honor of 20+ Years Employees		
Page 24	County Human Services (HS)		
Page 25	Registry of Deeds		
Page 26	Conservation District		
Page 27 - 29	UNH Cooperative Extension		
 COUNTY TREASURER REPORTS			
Page 39 - 40			
Page 41			
Page 42 - 47			
Page 48 - 62			
 AUDITORS' REPORTS			
Page 63 - 98 ... Annual Financial Statements			
 STATE-COUNTY DELEGATION CONVENTION			
Page 99			
Page 100			
Page 101 - 154			

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**



SULLIVAN COUNTY COMMISSIONERS

L to R: John M. Callum Jr.-Clerk, Jeffrey Barrette-Vice Chair, Bennie Nelson-Chair

2012 ANNUAL REPORT DEDICATION

***Dedicated to all the retirees of Sullivan County who served their community
through their vested interest with the county.***

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

DIRECTORY

Board of Commissioners

Bennie C. Nelson, Chair – District 2
Elected Position: Serving a 4 Yr Term.
Term expires 1/6/2015

Jeffrey Barrette, V. Chair – District 1
Elected Position: Serving a 4 Yr Term.
Term expires 1/1/2013

John M Callum Jr., Clerk – District 3
Elected Position Serving a 2 Yr Term.
Term expires 1/1/2013

Address:
14 Main Street, Suite 1
Newport NH 03773
Tel. 603.863-2560
Fax. 603.863-9314
Email:
commissioners@sullivancountynh.gov
Web Site: www.sullivancountynh.gov

(District towns listed on Page 7)
New Districts become effective in 2012

County Administrator

Greg Chanis

Address:
14 Main Street, Suite 1
Newport NH 03773
Tel. 603.863-2560 Ext. 101
Fax. 603.863-9314
Email: gchanis@sullivancountynh.gov

County Treasurer

C. Michael Sanderson
Elected Position: Serving a 2 Yr Term
Term expires 1/1/2013

Address:
14 Main Street, Suite 1
Newport NH 03773
Tel. 603.863-2560
Fax. 603.863-9314

Conservation District

Janice Heighes, District Manager –
1/1/89 – Retired 11/15/11

Lynn Brennan, District Manager –
9/19/11 – 9/28/12

Lionel Chute, District Manager –
9/18/12 - Present

Address:
24 Main Street
Newport NH 03773
Tel. 603.863-4297
Fax. 603.863-4730
Email:
conservationdistrict@sullivancountynh.gov

Board of Supervisors:

- ❖ David Grobe – Chair, Plainfield
- ❖ Robert Porter – V. Chair,
Claremont
- ❖ John Luther – Treasurer, Acworth
- ❖ Cornelia Sargent, Claremont
- ❖ Doddridge Johnson, Guild
- ❖ Associate Supervisor:
 - o Leon Stevens (Claremont)

County Attorney's Office

Marc Hathaway, Attorney
Elected Position: Serving a 2 Yr Term.
Term expires 1/1/2013

Address:
14 Main Street, Suite 4
Newport NH 03773
Tel. 603.863-7950/9365
Fax. 603.863-0015
Email: ca3@sullivancountynh.gov

- ❖ Assistant Attorneys:
David Park
Justin Hersh

County Facilities & Operations

John Cressy
Director of Facilities, Ext. 273

Address:
5 Nursing Home Drive
Claremont NH 03773-7344
Tel. 603.542-9511 Ext. 230
Fax. 603.542-2829
Email: facilities@sullivancountynh.gov

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

Department of Corrections

Ross L. Cunningham, Superintendent

Address:
103 County Farm Road
Claremont NH 03743
Tel. 603.542-8717
Fax. 603.542-4311
Email: doc@sullivancountynh.gov

Human Resources Office

Peter Farrand, Director

Address:
5 Nursing Home Drive
Claremont NH 03743-7344
Tel. 603.542-9511 Ext. 286 or 216
Fax. 603.542-9214
Email:
humanresources@sullivancountynh.gov
Web site: www.sullivancountynh.gov

Human Services Department

Sherrie Curtis, Coordinator

Address:
5 Nursing Home Drive
Claremont NH 03743-7344
Tel. 603.542-9511 Ext. 210
Fax. 603.542-2829
Email:
sherriec@sullivancountynh.gov or
humanservices@sullivancountynh.gov
Website: www.sullivancountynh.gov

Registry of Deeds

Sharron King, Registrar
Elected Position: 2 Yr Term
Term Expires – 1/1/2013

Address:
PO Box 448
14 Main Street, Suite 3
Newport NH 03773
Tel. 603.863-2110
Fax. 603.863-0013

Deputy Registrar:
Chaunee Baker (Appointed)

Sheriff's Office

Michael L. Prozzo, Jr., High Sheriff
Elected Position: 2 Yr Term
Term Expires – 1/1/2013

Address:
PO Box 27
14 Main Street, Suite 2
Newport NH 03773
Tel. 603.863-4200
Fax. 603.863-0012
Email: sheriff@sullivancountynh.gov
Web site: www.sullivancountynh.gov

Michael L. Prozzo, Jr. – High Sheriff
Denis J. O'Sullivan, III – Chief
Deputy/Captain
Heather Shea-Clark – Administrative
Assistant/Deputy

**Sullivan County Health Care
(Nursing Home)**

Ted Purdy, Administrator

Address:
5 Nursing Home Drive
Claremont NH 03743-7344
Tel. 603.542-9511 Ext. 217
Fax. 603.542-9214
Email:
nursinghome@sullivancountynh.gov
Web site: www.sullivancountynh.gov
Admissions Coordinator:
Susan Bergeron, Ext. 292
Director of Nursing:
Patti Henderson, Ext. 287

UNH Cooperative Extension

Seth Wilner, County Office
Administrator

Address:
24 Main Street
Newport NH 03773
Tel. 603.863-9200 Ext. 154
Fax. 603.863-4730
Web site: <http://www.ceinfo.unh.edu>

Educators:

- o *4-H Youth Development*
Robin Luther
- o *Agriculture and Community
Economic Development*
Seth Wilner
- o *Natural Resources*

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

- Karen Bennett
- o *Youth and Family Development*
Gail Kennedy
 - o *Food & Nutrition*
Sandy Trybulski

Victim Witness Program

Cindy Vezina, Coordinator

Address:

14 Main Street, Suite 4
Newport NH 03773
Tel. 603.863-8345 Ext. 133
Fax. 603.863-0015
Email: ca4@sullivancountynh.gov

State & District Courts

Claremont District & Family Court,
Sullivan County - NH
Mailing Address:
PO Box 313, Claremont NH 03743
Tel. 603.542-6064

Newport District & Family Court,
Sullivan County - NH
Mailing Address:
55 Main Street, Newport NH 03773
Tel. 603.863-1832

Probate Court, Sullivan County - NH
Mailing Address:
14 Main Street
Suite 5, Newport NH 03773
Tel. 603.863-3150

Superior Court, Sullivan County - NH
Mailing Address:
22 Main Street, Newport NH 03773
Tel. 603.863-3450

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY FACTS PAGE

BRIEF HISTORY

Sullivan County is located in west central New Hampshire. The county was named after Brigadier General John Sullivan, a Revolutionary war hero in late 1700's. Previously Sullivan County was part of Cheshire County. On July 5, 1827 Sullivan County came into being and established its own recording site in Newport, which is currently the county seat. The county consists of 528 square miles and includes fourteen towns and one city*:

Acworth, Charlestown, Claremont, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Plainfield, Springfield, Sunapee, Unity, and Washington.*

The population in Sullivan County is currently 43,742 (*Data extracted from LGC 2012 - 2013 NH Municipal Officials Directory*).

COUNTY GOVERNMENT

- ❖ Sullivan County employs 280 employees (part and full time, effective 8-17-12).
- ❖ The majority of the employees are employed at the Sullivan County Health Care (nursing home) in Unity, followed by Department of Corrections, Facilities & Operations, Sheriff's Office, Registry of Deeds, Attorney's Office, County Commissioners' Office, Cooperative Extension, and Conservation Department. Per NH State mandates the County subsidizes employees in the following programs: Victim Witness Protection, Conservation and Human Services.
- ❖ The County owns approximately 1,500 acres of land, which includes, in Newport, the Remington B. Woodhull County complex and Records Building, and the municipal parking lot at the

north corner of where Sunapee Street and Main Street connect, and in Unity, the Sullivan County Health Care (nursing home), Department of Corrections old jail and new Community Corrections Center, and several out buildings, along with several land properties located in the Town of Unity.

COUNTY GOVERNMENT IS MADE UP OF TWO BRANCHES

The Executive Branch consists of three Commissioners with two commissioners elected every two years and the third commissioner every four years. The three districts are separated as follows:

- ☐ District 1 - Claremont
- ☐ District 2 - Cornish, Croydon, Grantham, Newport, Plainfield, Springfield
- ☐ District 3 - Acworth, Charlestown, Goshen, Langdon, Lempster, Sunapee, Unity, and Washington

Effective 2012 District list:

- ☐ District 1 - Cornish and Claremont
- ☐ District 2 - Croydon, Grantham, Newport, Plainfield, and Springfield
- ☐ District 3 - Acworth, Charlestown, Gosh, Langdon, Lempster, Sunapee, Unity and Washington

The Board of Commissioners duties are mandated by NH Statute RSA 28. The Commissioners are part-time elected officials responsible for overall supervision of County Departments, buildings and land, and exercise budgetary oversight over all County expenditures. The Board of Commissioners convene for their business meetings on the first and third Tuesday, of each month, with department heads to discuss old and new business. The Commissioners submit, on a fiscal year (July 1st to June 30th), a budget to the County Delegation for approval. Minutes from

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

the Commissioners public meetings may be viewed at the Commissioners Office or on line at: www.sullivancountynh.gov

The Legislative Branch, the County Delegation, consists of thirteen elected Representatives. The role of the County Delegation is to approve the necessary funds to operate the County. The Delegation Executive Finance Committee reviews the Commissioners' budget, then submits the budget (with any modifications) to the full County Delegation who then vote on the funds. County Delegation minutes may also be attained from the Commissioners Office or can be viewed on line at: www.sullivancountynh.gov

COUNTY GOVERNMENT DEPARTMENTS & THEIR ROLE

Commissioners Office - The Commissioners Office is located on Main Street in Newport, the County seat. This office is the primary office for the Board of Commissioners, and currently employs three employees: an Accounts Payable Clerk, an Administrative Assistant, and a Secretary/Receptionist. The employees perform a number of duties which include: coordinating meetings among officials and public, preparing budgetary reports for Department Heads and Auditors, accounts payable & receivable, monitoring grants as the fiscal agent and maintaining records for all County Offices. The Board of Commissioners convene the first and third Tuesday of each month @ 3 p.m. The first Tuesday meeting is held in Newport, at the Commissioners' Office Conference Room, while the third Tuesday meeting is held in Unity, at the Sullivan County Health Care facility Frank Smith Living Room. Commissioners' meetings are open to the public, excluding Executive

Sessions (non public). The Boards' goal with each meeting is to allow discussion of old and new business and to monitor the progress and performance levels of each of the following departments: County Administrator, Sullivan County Health Care, Facilities & Operations, Department of Corrections, Registry of Deeds, Sheriff's Office, Human Resources, Human Services, UNH Cooperative Extension, Conservation District, County Attorney's Office, Victim / Witness Program, Payroll, and the County Commissioners' Office.

County Administrator - The County Administrator serves as the Commissioners' agent for the financial and administrative management of Sullivan County. The Administrator oversees and coordinates the business, fiscal, purchasing and human resources activities of the following departments and functions: 1) Sullivan County Health Care, 2) Department of Corrections, 3) Commissioners' Office, 4) Maintenance of all County Property, 5) Human Relations, 6) Communications and Information Technology, 7) Cooperative Extension, and 8) Conservation District.

County Treasurer - The Treasurer is a two-year elected term, with the position receiving its authorization from the NH Constitution. The position is part time with duties, mandated by RSA's (NH State RSA Chapter 29) that include the accountability of all monies belonging to the County, with a follow up report at the end of each fiscal year.

Registry of Deeds - The position of Registrar is a two year elected position, receiving its authorization from NH Constitution, Part #2 Article 71 & 72. Sullivan County Registry of Deeds is located on Main Street in Newport. The duties of the Registrar,

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

dictated by RSA's, include the recording, reproduction and indexing of legal documents pertaining to real estate, and the reporting to the cities and towns (for tax purposes) of all transfers of property and the maintenance of records dating back to 1827. The Registry records an average of 35-50 documents a day, with people utilizing the facility in person or through the Registry website: <http://www.nhdeeds.com> each day. Along with the elected Registrar, the Registry of Deeds currently employs a Deputy Registrar, two full time clerks and one part time clerk.

Sheriff's Office - The Sheriff's Office receives its legally mandated authorization from NH Constitution, Part #2, Article 71, and additionally from RSA chapter 104:6. The Sheriff's Office is located on Sunapee Street in Newport. Along with the High Sheriff (the chief law enforcement officer to each Sheriff's Office; a two year elected term), there is a Chief Deputy, two fulltime, and eight part-time deputies, three bailiffs, and a fulltime Administrative Assistant/Special Deputy. In New Hampshire, the Sheriff's authority reaches throughout and within the boundaries of the State, sharing jurisdiction with local law enforcement agencies. Some of their duties include: rural patrols, criminal investigations, support of local law enforcement initiatives, vehicle escorts, transport of inmates /juveniles /involuntary emergency admissions, prisoner control, civil process, Superior & Family Court warrants, and extraditions.

Attorney's Office - The County Attorney's Office is located on Main Street in Newport. The County Attorney is a constitutionally elected official and is the chief law enforcement officer in the County. The County Attorney is charged with

prosecution of felonies and misdemeanor appeals from the district courts and works in conjunction with the State Attorney General's Office, Sheriff's Office, NH State Police and local police departments. In addition, the County Attorney represents the County in all civil matters involving the departments or agents of the county, and works with the medical referee in cases of untimely deaths. Along with the County Attorney, the County Attorney's Office currently employs two Assistant Attorneys, two full time and 1 part-time secretary. The office also works closely with the **Victim Witness Program**. The Victim Witness Program was created to ensure that the rights of the victim are protected; reducing the impact that crime and resulting involvement in the criminal justice system has on the lives of victims and witnesses. State, Local, and County resources fund this program, which staffs one Victim Witness Program Coordinator.

Sullivan County Health Care - The Sullivan County Health Care facility (nursing home) is located on the County Farm Road in Unity. The facility employs approximately 198 (total includes Facilities & Operations) and provides both Skilled and Intermediate levels of care for its residents. The Sullivan County Health Care Rehabilitation Department provides physical therapy, occupational therapy and speech therapy services. The facility assists in applying for Nursing Home assistance. Along with the MacConnell Unit, which was built specifically to meet the needs of the resident with Alzheimer's Disease, the home also helps with Respite Care - a service allowing someone to take time off from caring for a family member at home.

DAILY RATES - Medicaid: Effective July 1, 2011 \$148.55. Semi-Private: \$245, effective July 1, 2011. Private rate:

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

effective July 1, 2011. Private rate: \$275, effective July 1, 2011. These rates include: room accommodations, meals (including special diets ordered by physicians), 24 hour nursing care, assistance with activities, personal care items, laundry service, routine dental treatments, prescribed medical dressing items, social services, most recreational activities, and oxygen concentrators or tanks. Additional items such as physician services, podiatrist services, pharmacy services, medical supplies are billed to insurance carriers first then to the responsible party. An updated list of items available can be obtained by contacting the Nursing Home at 603.542-9511.

Human Services Office - The Human Services Office is located at Sullivan County Health Care in Unity N.H. This department has a part time director and is under the supervision of the County Administrator.

The Human Services Department is responsible for reimbursing the State of New Hampshire for services provided to the elderly, disabled and nursing home residents.

RSA 167 governs county obligation.

The county is responsible for residents living in their own home and eligible for Home and Community Based Care (HCBC). County obligation is 50% of costs.

The county is responsible for residents residing in nursing homes. County obligation is 50% of costs.

Conservation District - The Conservation District Office is located on Main Street in Newport. Sullivan County Conservation District is a subdivision of state government established in 1946 under NH RSA, Chapter 432. The Conservation

District is a branch of county government and funded through the County budget. District programs are administered by one full-time employee under the direction of an all-volunteer Board of Supervisors who must be residents of the County. Among the many services provided are soil interpretation and capability information, assistance with the preparation of NH Wetland Permit Applications, calculation of Soil Potential Indexes for Farmland in Current Use, and sales of native trees and shrubs in the spring. The Conservation District also provides technical assistance for the installation of conservation practices in partnership with USDA Natural Resources Conservation Service through the many Farm Bill cost share programs. The conservation districts act as a link between federal and state agencies and landowners for conservation of soil and water resources.

UNH Cooperative Extension - UNH Cooperative Extension is located in the same building as the Conservation District office. In partnership with Sullivan County, the State of New Hampshire and the Federal Government, UNH Cooperative Extension provides practical, research-based education and information to people of all ages in Sullivan County. Sullivan County Extension Educators in Agriculture, Community Economic Development, Youth and Family Development, Natural Resources, Food and Nutrition, and 4-H Youth Development, advised by a local advisory council, work together to strengthen the local economy, enhance the environment, develop human potential, and strengthen families and communities. Activities include face-to-face technical assistance, group workshops and program series, volunteer support, web-based and printed information

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

including fact sheets, newsletters and updates on timely topics. The County subsidizes a portion of Cooperative Extension through the use of one of its buildings, extension educator travel and expenses, payroll for two full time support staff and one part time, and through grants.

population is 127 offenders with a peak population in house, of 125.

Department of Corrections - The DOC is located at the Unity Complex, near the Sullivan County Health Care Facility. The DOC currently employs 55 people.

The Department of Corrections consists of two functions:

1. Jail - Holds pretrial males and females awaiting sentencing to either the County Jail or to NH State Prison. Their classifications range from minimum to maximum security. It also holds males and females who have been sentenced to terms of 1 year or less on felony and misdemeanor crimes.
2. Community Corrections Center- a 72 bed unit serving male and female inmates that are participating in the work release program, electronic monitoring home confinement, complex workers and TRAILS. Community Corrections is also responsible for overseeing the Pretrial Services Program, and Community Services work crews. The Unit Manager is responsible for this unit. The Program Director oversees the inmate programs for both the Jail and Community Corrections Center.

The current jail facility was built in 1978 for approximately 44 inmates. Today, the facility's average daily

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY COMMISSIONERS AND ADMINISTRATOR'S REPORT

It is with great pleasure that we submit the County Commissioners/County Administrator's statement for Sullivan County's Fiscal Year 2012 Annual Report. Although we will touch on some of the highlights of the past year in this report, we hope you will take time and read the updates from the various County departments to learn about the many exciting projects and accomplishments of the past year.

On the financial front, we can once again report the County remains on firm financial footing. Our annual audit, which is included in this report, indicates that the County ended the fiscal year with an unassigned fund balance in the General Fund of approximately \$4,200,000. On paper, this looks like a significant increase over the prior fiscal year, but when adjusted for a change in the way we treat Fund 40 (the Fund that accounts for activity at Sullivan County Health Care), it actually represents a figure very close to last year's, which is still very good news.

One of the most exciting and important developments during Fiscal Year 2012 was the approval of a project to construct a Biomass Combined Heat and Power steam plant at the County Complex in Unity. This new facility will utilize renewable, locally sourced and sustainably harvested wood chips to produce the steam necessary to satisfy the heat and domestic hot water needs of the entire complex. With an estimated completion date of September 2013, this system will reduce our consumption of heating oil by approximately 120,000 gallons per year, for an annual cost savings of approximately \$325,000. In addition, it will produce around 10% of the electricity consumed at the complex for an additional savings of approximately \$15,000 per year. Approval of the \$3.2 million project was based on projections that it would produce a positive cash flow in the first year of operation and be financed over 20 years. We are happy to report that since the project was approved, we have secured \$625,000 of grant funding for the project. These funds will reduce the Counties cost of the project, significantly improving the financial benefits to the County taxpayers. We are also exploring ways to develop educational opportunities related to the project that can be utilized by local schools.

Some of the other significant events that occurred in Sullivan County during Fiscal Year 2012 include:

- Completion of the air conditioning project at Sullivan County Health Care.
- Completion of the decentralized dining project at Sullivan County health Care.
- We began the process of developing a new bedrock well to increase the drinking water supply at the County complex in Unity.
- The formation of a Sullivan County Commission on Wellness.

The exciting work highlighted in this report, along with all the other essential services provided by Sullivan County government, is only possible through the contributions of the taxpayers in Sullivan County and we would like to take this opportunity to thank them for their support. We would also like to thank all of the Department Heads and their staff members whose hard work is the key to our success.

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

Looking ahead, we are confident that the budget approved for Fiscal Year 2013, which includes no increase in the amount to be raised in taxes, will allow Sullivan County to remain fiscally sound while providing our various departments the resources necessary to provide the highest quality of service to the citizens of Sullivan County.

Respectfully submitted,

Sullivan County Board of Commissioners

Bennie Nelson, Chair

Jeff Barrette, Vice Chair

John Callum Jr., Clerk

Sullivan County Administrator

Greg Chanis

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY ATTORNEY'S OFFICE REPORT

The past year was a busy one for the Sullivan County Attorney's Office. In addition to the work in the Superior Court, we continue to work closely with area law enforcement by providing legal advice in criminal investigations and prosecution services in the District Court, as circumstances require.

The prosecution function of the office is in good hands with Assistant County Attorneys David Park and Justin Hersh, who joined our office within the last year. Attorney Park is a seasoned attorney with more than 20 years of criminal trial experience. Attorney Hersh is a young attorney with solid skills, a strong work ethic and a bright future in prosecution.

Office Administrator, Melanie O'Sullivan and her capable assistant Sherry Waters continue to serve as the backbone of our office. Melanie and Sherry do a superb job of managing the huge volume of paper and information processed by our office each year, while always presenting a friendly and professional image to those dealing with our office.

The prosecutorial responsibilities of the office are made easier by the competent and compassionate work of our Victim/Witness Coordinator, Cynthia Vezina. More important, however, is that Ms. Vezina's efforts insure that the concerns and questions of those involved in the criminal justice system as victims and/or witnesses are addressed promptly and professionally. Ms. Vezina plays a major role in our continued commitment to the victims of violent crimes. Each year she works with area law enforcement and Turning Pointes Network to organize the domestic violence training program we provide to Sullivan County law enforcement.

In 2006, we saw the birth of the Grafton-Sullivan County Child Advocacy Center (CAC), which was the end result of several years of planning, coordinating and grant writing. The CAC is designed to serve and protect abused and neglected children in Sullivan and Grafton Counties through the collaborative actions of a multi-disciplinary team of community professionals including law enforcement, prosecution, child protection, health care and victim/crisis support services. The CAC has opened offices in Claremont and Lebanon and has proven its value under the competent direction of Cathy Bean, who has proven to be an exceptional CAC Coordinator. Assistant Sullivan County Attorney, David Park, this office's liaison to the CAC, has worked with law enforcement and victims in a number of successful prosecutions in CAC involved cases.

Substance abuse remains a major threat to the safety of our community. Heroin, Crack Cocaine, Cocaine and abused prescription drugs continue to play a prominent role in the majority of our criminal cases. A recent development has been the introduction of methamphetamine to the community. Methamphetamine is a seriously addictive drug, the manufacture of which poses unique public safety problems and a new challenge to the security of our community. This serious challenge is being effectively met by the collective efforts of Sullivan County law enforcement, who are partnering with state and federal agencies to fashion an effective strategy to address this new threat. The continued efforts of law enforcement, coupled with effective prosecution and sentences that recognize the need for both punishment and treatment, remain the most effective response to this problem.

The substance abuse problem and its link to criminal activity was confirmed by the April 2007, Jail Facility Needs Assessment conducted by Ricci Green Associates. The Sullivan County Attorney's Office continues to remain an active participant in the Sullivan County

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

Criminal Justice Committee and the evolution of the much needed Community Corrections Center.

Since the opening of the Community Corrections Center in 2010, we have seen the sentencing model – the sanction of a jail sentence coupled with treatment and followed by reintegration into the community – at work. The initial results are encouraging. The long term benefit to the community, the offender and the taxpayer by aggressively targeting substance abuse issues in our community cannot be under-estimated.

In closing, I would like to thank the citizens of Sullivan County, the County Commissioners and the members of the Sullivan County Delegation for their continued support. My entire staff and I are proud to work for and with you for a better Sullivan County.

*Respectfully Submitted,
Marc B. Hathaway
Sullivan County Attorney*

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY SHERIFF'S OFFICE REPORT

To the Honorable Commissioners of Sullivan County:

The Sheriff's Office goal is to maintain quality service, while working within our budget. We have, again, exceeded our revenue projection, and saw a surplus, even with the increase of our workload.

We continue to serve the Towns of Lempster and Unity, providing police coverage, and strive to maintain a close relationship with both towns.

We have, again, received a grant from Highway Safety. That grant funds our Radar, DWI, and Safe Commute Patrols. We also received our 10th Underage Alcohol Task Force Grant, and we will continue to work with area police departments, NH State Police, and Liquor Enforcement. We continue to be a member of, and support the Attorney General's Drug Task Force, as well as the Justice Assistance Grant (JAG), which assists in drug investigations.

We want to welcome Heather Shea-Clark as the new Administrative Assistant. She has been with the department since January of 2008 as a part time Deputy-Sheriff and moved into the full time role of Administrative Assistant in October of 2011. She has 9 ½ years of prior experience with the Newport Police Department. We have been fortunate to attract good, qualified people.

As Sheriff of Sullivan County, I thank my staff for their hard work and dedication. I also extend my thanks and appreciation to the Sullivan County Commissioners, County Delegation, County Administrator, the citizens of Sullivan County, and all law enforcement agencies in the area. It is a pleasure to work with all of you.

Respectfully submitted,

*Michael L. Prozzo, Jr.
High Sheriff*

MLPjr/hsc

SHERIFF'S OFFICE Tel. # 603-863-4200
Fax # 603-863-0012
E-mail: sheriff@sullivancountynh.gov
Web Site: sullivancountynh.gov
Address: P. O. Box 27, Newport, NH 03773

Michael L. Prozzo, Jr. - High Sheriff
Denis J. O'Sullivan, III - Chief Deputy/Captain
Heather Shea-Clark - Administrative Assistant/Deputy

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY DEPARTMENT OF CORRECTIONS REPORT

Operating Budget was approved for \$3,766,000

Mission Statement

Sullivan County Department of Corrections

Our Values

- **P**rofessionalism
- **R**ehabilitation
- **I**ntegrity
- **D**iversity
- **E**xcellence

Our mission is to execute the court orders while providing the highest level of safety and security for our community, staff, and offenders. To provide a humane environment that promotes personal growth and rehabilitation for the offender to reduce recidivism. Consistently striving to have a strong sense of duty and promote integrity, respect, loyalty, and teamwork in our daily actions setting a positive example for others to follow.

To conduct ourselves in a professional manner and treat all offenders with respect, offering them the opportunity to better themselves through programming, education and counseling. Encouraging and empowering them to take responsibility for their actions.

We will strive to do our best to never act in a manner that diminishes the integrity of our community, ourselves, fellow officers or our facility. We will never seek personal favors or advantage in the performance of our duties.

Statistics of the DOC

The Department of Corrections admitted a total of 566 individuals from 7/1/11 through 6/30/12. This total is broken down as follows: 433 males 133 females

These 566 individuals represented 723 bookings as some offenders were admitted more than once.

Average daily population was 127 (males 103.11, females 24.36)

Total number of felony detainees	116
Total number of misdemeanor detainees	223
Total number of VOP detainees	192
Total number of protective custody	194
Total number of civil detainees	4

Staff

Congratulations to the following officers for completing the NH Corrections Academy and becoming a certified officer – Rebecca Clayton, Joshua Boone, Michelle Bourassa,

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

Katarzyna Oriol, Adam Chaffee, Andrew Hart, Betty Johnson, Corey Hendee. Robert Kelcey received reciprocity certification.

The Department of Corrections welcomed many new staff members to include Officers Bergeron, Cameron, Cruse, Ferland Alan, Ferland Steven, Palmer, Putnam, Thyng, Case Manager Sanborn, Clinician Hayward

The Department welcomed back from active overseas duty – Officers Chaffee and Hannum. We are thankful for their safe return.

Community Corrections

57 inmates completed the TRAILS program at the Community Corrections Unit

Track I – 44 (28 males, 16 females)

Track II – 13 (11 males, 2 females)

23 of these inmates participated in the work release program

52 inmates participated in the work search program

54 inmates were released to home on electronic monitoring

25 inmates were supervised on Pre-Trial Services

Community Corrections provided a total of 823.5 inmate work hours. Work crews were provided to- NH DOT, Town of Goshen, Cornish Fire Department, Goshen/Lempster School, Claremont Community Alliance, Town of Springfield, City of Claremont, Town of Sunapee, Claremont Moose, Claremont Parking Garage, Sullivan County Sheriff, Heart of Claremont, Claremont Public Works, Cornish Fair, and Good Beginnings.

Community Corrections provided a total of 24,090 inmate work hours for complex workers: Nursing Home Kitchen, Laundry for DOC, Nursing Home and VRH, DOC and Nursing Home Maintenance, Complex Grounds.

Community Corrections conducted a total of 1,651 drug urinalysis screenings for the year. (Aftercare 275, CCC 444, Electronic Monitoring 275, Probation 164, Pre-Trial Services 493).

DOC collected a total of \$36, 699.71 in revenues to the general fund.

DOC collected a total of \$32,494.91 in revenues that were used to purchase materials/supplies for Inmate Programs and for inmate recreation equipment.

Message from SCDOC

The Department of Corrections continues to move forward in a positive direction. We have now been operational with the Community Corrections Center over two years with promising results.

"Behavior Will Show Progress"

We have continued our strong relationship with West Central Services on many fronts. The teamwork on both sides has been outstanding. In the coming years, it will continue to be a challenge dealing with mental health/special needs issues. It is important to provide a level of assistance in a timely manner to these at risk groups.

I thank the DOC staff to include those working with us on grants, for all their efforts in making the department what it is today - "A part of making a difference for the community."

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

Thank you to all involved in supporting, writing, submitting and maintaining the approved grants that have greatly enhanced our efforts in supplying quality programs to our inmate population. The support shown by the Board of Commissioners and the Sullivan County Delegation has been instrumental of our successes.

DOC received/or continued with the following grants: This funding supports program staff salaries/benefits and provides materials for inmate programs.

\$299, 048 – Second Chance Act Adult Offender Demonstration Reentry Project (1 yr grant, with ability to apply for a second year) ended 8/30/12

\$553, 140 – Second Chance Demonstration Program Targeting Offenders with Co-Occurring Substance Abuse and Mental Health Disorders (2 yr grant collaborating with West Central Behavioral Health) projected to expend out on 12/15/12.

NH Charitable Foundation \$60,000 – one year grant funding

Second Chance Family-Based grant \$300,000 – 2 year grant 10/12 – 9/14

This department has received grants totaling \$1,590,067 since its opening August 9, 2010 which have been used to offset operational/programming costs for the department.

*Respectfully submitted,
Superintendent Ross L. Cunningham*

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY FACILITIES DEPARTMENT ANNUAL REPORT

Fiscal year 2012 has been a year of progress and improvement for the Sullivan County Facilities Department. Beside the usual daily maintenance and repair needs of all of the programs and facilities, projects have been completed, some have begun and others are in the planning and development stage.

In the beginning of the fiscal year the Stearns air conditioning system was completed and commissioned. Economy Mechanical was the prime contractor for this project and with support from the maintenance department did a stellar job and with minimal impact on care and daily life, installed a system that has performed beautifully providing conditioned fresh air for the first time in the building's history.

Decentralized dining is now in full swing. The maintenance team did a terrific job from start to finish creating three great kitchenettes which double as serveries for on unit dining.

The Ahern Building is undergoing a face lift. The windows have been replaced with new low maintenance, energy efficient windows. The siding will be replaced this year and plans are being made to improve the main entrance.

You may notice when entering the Unity Complex that the maple sugar house area has been cleaned up. We have a new lessor who plans to start tapping trees next Spring and hopes to be boiling sap there in the near future.

With some operational changes to the composting program, it has found new traction and is going very well and is diverting up to a ton of food waste a week away from the trash stream.

Some other improvements around the County are a new energy efficient boiler at the UNH CO-OP building and renovations to Unit one at the DOC and door replacement done mostly by in house maintenance staff.

There are a number of projects that we've been working on and are on the drawing board. They include new paving of the Ahern parking lot, complete re-engineering and paving of the rear access road of the Nursing Home and repaving of the front parking lot at the Nursing Home. This will add some parking spaces, improve drainage and improve access to the Nursing Home. We have also launched a research project to find an additional water supply for the Unity Facility. As we are a private water system, we have to operate wells to meet the demands of the Nursing Home and Department of Corrections. Currently that is about 20,000 gallons a day. I am pleased to announce that we have drilled a well that appears to be able to at least triple our available water capacity. By next year at this time I expect to be able to report that this well has passed all of the rigorous compliance testing and is connected and our water system.

Along with the daily needs of Sullivan Counties' facilities and the special projects, a significant amount of resources go toward the many compliance regulations that we are required to meet.

I would like to mention two new employees, Kevin Clark now works in a part time position in maintenance and Stan LaCroix is a new maintenance employee primarily working at the Department of Corrections. We are fortunate and pleased to have both of these men on our team.

I would like to thank The Sullivan County Commissioners, the County Delegation and the County Administrator for working hard to provide the Facilities Department with the resources necessary to maintain all facilities in a safe and efficient condition and in an environment conducive to quality care and programming.

*Respectfully submitted,
John Cressy
Facilities Director*

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY HEALTH CARE REPORT

In FY12, the overall census for Sullivan County Health Care held decreased somewhat to an average census of approximately 135 residents per day. This represents an 87% occupancy. During the year the Health Care Center served 192 residents and patients. Twenty nine percent (27%) of those admitted during the year returned home after successful rehabilitation and nursing intervention.

The Health Care Center continues to make progress with what we are calling our Community Development initiative. The intent of the initiative is to restore as much control and choice to residents and to enhance staff's capacity to be responsive to residents.

Some of this year's improvements that have resulted from this initiative are as follows:

- Decentralized Dining was completed during the fiscal year. This enables resident meals to be served directly on the unit in a more home-like fashion.
- The unit sub-kitchens were renovated to accommodate the decentralized dining and now look like a residential kitchen.
- The sun rooms were upgraded with new furnishings and window treatments to provide a more comfortable dining environment.
- Consistent assignments for dietary staff on each unit.
- Monthly Community Meetings with residents and staff.

Some notable events during the year:

- Halloween Family Party held in October
- Thanksgiving Dinner Celebration in November
- Valentine's Day Dessert Buffet held in February
- Volunteer Recognition Dinner in April with 95 in attendance.
- National Nursing Home Week activities in May
- Our Annual Pancake breakfast was held on Sunday, June 10th where the Health Care center hosted a County department/program fair with approximately 500 meals served.
- Winter Carnival Day with carnival food, games, music, contests, clown.
- Hawaiian Day with a Luau Social.
- Resident outings to see Christmas lights, Maple Sugar House, wind turbines.

Respectfully submitted

*Ted J. Purdy
Administrator*

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

HUMAN RESOURCES REPORT

The Human Resources Department used FY 2012 to transition into a three-person operation with the adoption of the once separated Payroll Department into Human Resources. This newly diversified department manages all operations of payroll, wages, benefits, personnel data, new hire application process and the application of policies and procedures for approximately 300 employees of the County. The Director of Human Resources, HR Assistant and Payroll Clerk are located in the Health Care facility in Unity.

One of the most important responsibilities of the Human Resources Department in cooperation with the Payroll Clerk is the internal administration of payroll. Incorporated originally in April 2010, it has now come full circle with the two departments acting as one, fully exercising the ability to maintain and facilitate a completely functioning payroll system in-house. Another significant function of this department is the full administration and maintenance of the County's benefits program. In general these include:

- Health Insurance-Employee & Retiree
- Dental Insurance- Employee & Retiree
- Sick Leave and Sick Time
- Accumulated Earned Time
- Vacation time
- Short Term Disability
- Life Insurance
- 10-12 Paid Holidays
- NH State Retirement Plan
- Section 125 Plan
- Differentials
- Deferred Compensation
- Tuition Assistance

Note: Eligibility for benefits varies based on employment status

Duties for the Human Resources Department also include all communications with the Union (AFSCME Council Local 3438) members of the Health Care Facility, which also include Labor Contract negotiations and arbitrations. The Human Resources Department also actively participates in about four Job Fairs throughout the area. Our intent is to help broaden our name within the Community as an employer and extend it into other communities as well. We have successfully hired from such events to fill positions that were vacant. Duties for the department also include correspondence with unemployment and workers compensation claims and the continual creation and interpretation of policies within the County to meet the needs of current State & Federal Labor Law requirements.

As a team the Human Resources Department in collaboration with all County Department Heads and Elected Officials, strives to bring the County together under the mutual goal of creating honesty, respect and consistency throughout every interaction.

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

The Human Resources Department is honored to report that the following list of current employees have been employed with the County for 20 years or more. Thank you for your loyal years of service.

Sharon Curtis	42.00
Dube, Melissa	40.00
Wilcox, Linda Jean	35.00
Bonneau, Steven E Sr.	35.00
Sherman, Barbara S	33.00
Columbia, Cindy	31.00
Baker, Chaunee	30.00
Violette, Doireann	30.00
Fontaine, Laurie M	30.00
Adams, Cynthia	28.00
Ball, William J.	27.00
Rossiter, Karen L.	27.00
Bunker, Janet Mary	27.00
Pelletier, Allan J	26.00
Aiken, Richard M	25.00
Currier, Melissa	25.00
Cook, Mary B	25.00
Courtemanche, Robert	25.00
Keefe, Lori Jean	25.00
St. Sauveur, Renee	24.00
Howe, Monica L	24.00
Leclair, Ann J	23.00
McClay, Sybil	22.00
Stickney, Jane	22.00
Belletsky, Tammy	20.00
Hicks, Roxanna	20.00
Koski, Elisabeth M	20.00

Respectfully submitted,

Peter F Farrand, Human Resources Director
Samantha M Fletcher, Human Resources Assistant
Laurie A. Geer, Payroll Clerk

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY HUMAN SERVICES REPORT

The counties continue to reimburse the State of New Hampshire for Medicaid/Medicare eligible residents of Sullivan County.

The county is responsible for 100% of the non-federal share for Intermediate Nursing Home costs and Home & Community Based Care.

FY 2012 an average of 186 recipients per month received Nursing Home care the cost was \$4,071,025.

FY 2012 an average of 185 recipients per month received Home & Community Based Care (HCBC) the cost was \$1,741,804.

Per RSA 167:18 the counties reimbursement to the state is capped at \$105,000,000. The caps are based on a three-year average of claims billed; Sullivan County's percentage for FY 2012 was 5.206%.

TOTAL AMOUNT BILLED TO COUNTY	\$5,812,856.00
COUNTY CAP PAID	\$4,917,381.00
BALANCE DUE BY STATE	\$ 895,475.00

The county is responsible for Medicaid Audits for nursing home residents.

COUNTY CAP	\$4,917,381.00
MEDICAID AUDITS	\$ 9,927.00
TOTAL COUNTY EXPENDITURE	\$4,927,308.00

Respectfully submitted

Sherrie Curtis

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY REGISTRY OF DEEDS REPORT

No Report Available

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY CONSERVATION DISTRICT

24 Main Street, Newport, NH 03773 Tel. (603) 863-4297

MISSION STATEMENT: To take available technical, financial, and educational resources, whatever their source, and focus or coordinate them so that they meet the needs of the local land user. We coordinate these services in partnership with the USDA Natural Resources Conservation Service (NRCS).

Programs: We continued to sponsor annual tree and shrub sale for landowners in Sullivan County as well as our community garden program at the Unity County Complex. In the winter we co-sponsored an informational workshop about Soil Health and the Cornell Soil Health Test for landowners, farmers, and gardeners which included hands-on interpretations of attendees' Soil Health Test results and recommendations for management. Additionally, the District provided soil testing services (both University of New Hampshire and Cornell Tests) to landowners as a demonstration project – showing the attributes of the different tests and their usefulness for land management.

New Hampshire Commissioner of Agriculture, Markets and Foods, Lorraine Merrill, was guest speaker at our annual awards dinner in the fall. She gave a presentation about the changing face and evolution of agricultural trends in New Hampshire that ensure the survival of agriculture in our state and also meet the changing needs of consumers. Jim and Sue Fitch of Cornish were presented with our Conservationists-of-the-Year award for their outstanding commitment to conservation farming practices as well as future generations, demonstrated through a conservation easement on their property.

Throughout the year we provided assistance with conservation planning, the wetland application process to private landowners, Soil Potential Indexes for Farmland in Current Use, and soil interpretation reports and aerial maps to municipalities, consultants and private landowners. This year, the District performed over sixty hours of technical assistance to the USDA NRCS, helping to get conservation on the ground in Sullivan County.

2012 Farm Bill Programs: Eighteen cost share contracts were approved and funded in Sullivan County through the Environmental Quality Incentive Program (EQIP) and Conservation Reserve Program (CSP). Conservation plans written for these contracts include wise land use management for 6,101 acres (up from 4,600 acres last year) as well as improved water quality for 3,584 acres. These same plans provide for improved fish and wildlife habitat to non-federal land for 6,552 acres. The total federal cost share dollars allocated for these contracts was \$124,815. USDA technical assistance and financial assistance to landowners totaled \$1,017,446.56 for 193 applied practices.

District Operations: In October 2012, Lionel Chute will take over as District Manager as I have chosen to pursue a Master's Degree in Water Resource Engineering. It has been a pleasure working for Sullivan County.

Respectfully submitted,

*Lynn Brennan
District Manager*

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

UNH COOPERATIVE EXTENSION, SULLIVAN COUNTY

AGRICULTURAL RESOURCES PROGRAMS

- * The Sullivan County UNH Cooperative Extension Agricultural Resources program area assisted commercial and non-commercial growers in all phases of agricultural production and farm management. This included crop production methods, pest management, whole farm planning, financial analysis, nutrient management, conservation practices, and marketing.
- * A focus on home owner fruit, vegetable, and backyard poultry production was emphasized this past year. Fourteen workshops were held on these subjects around the county reaching over 400 farmers and residents.
- * Three grant projects: 1) Exploring new and alternative varieties of apples, pears and blueberries to assess their yield, flavor, and winter hardiness in Sullivan County growing conditions, 2) Assessing the ability of using multiple large water storage devices (100 - 65 gallon containers) to collect solar energy by day to reduce heat costs, and 3) Exploring control methods for Asiatic Garden Beetle in strawberries.
- * Sullivan County UNH Cooperative Extension also provided support to the agricultural community in the following areas: agricultural engineering, home gardening, nutrient management, pesticide re-certification credits, estate transfer planning, and strategic planning.
- * Over 100 farm visits were made, over 350 phone calls were responded to this past year, and 40 walk-ins were assisted. Not only were the services of the Sullivan County Agricultural Resources educator made available to growers, but so, too, were the knowledge and services of nine different agricultural specialists and county educators who work with UNH Cooperative Extension.
- * The Sullivan County Master Gardener Program continued to provide educational programs on home gardening and landscaping using their active core of 20 Master Gardeners. Additional support for homeowners was provided by the Education Center. This Center offers a toll free hot line and is staffed by volunteers from around the state. Homeowners can call with their questions Monday through Friday.
- * The Agricultural Resources educator also provided support to the Sullivan County Garden Project which delivered hundreds of pounds of food to county food pantries. This was collaboration between the Sullivan County Department of Corrections and Sullivan County UNH Cooperative Extension.
- * The educational programs and assistance listed above have resulted in increased farm profits, increased farm efficiency that resulted in hours of time and labor saved, reduced, and more judicious use of farm inputs, and increased support for the agricultural community here in Sullivan County.

FAMILY & CONSUMER RESOURCES PROGRAM

- * Family life education supports and strengthens families by providing parenting education programs and publications on effective parenting practices and healthy child development. *Just In Time Parenting*, the age-paced monthly newsletter program,

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

reached 200 families with newborns and continuing through the first two years of life in Sullivan County. Family Focus parenting series, workshops and the Strengthening Families Program for 10-14 yr. olds and their parents were conducted this past year. We also work and collaborate with other organizations who are working to make Sullivan County a great environment for families focusing on issues such as bullying, healthy lifestyles and wellness and substance abuse prevention.

- * Eighty-five food handlers from school food service, hospitals, nursing homes, home catering, fast food restaurants, senior meal sites, assisted living and restaurants increased safe food handling practices to reduce food-borne hazards by attending *Safety Awareness in the Food Environment* and *ServSafe Food Safety* programs around Sullivan County. In addition, consumers accessed up-to-date information on food safety and food preservation through face to face programs as well as our web resources.
- * Increasing financial literacy, building present and future financial security, decreasing debt, increasing savings, and improving credit were the goals of our multi-session, money management class series, webinars, workshops and publications offered to the general public, clients of the More Than Wheels program, the Claremont Shelter, Workplace Success, and Sullivan County House of Corrections audiences reaching over 175 residents this past year.
- * Family & Youth Development educators partnered with the Sullivan County Department of Corrections to continue the 4-H Living Interactive Family Education Program (4-H LIFE), an enhanced visitation program where inmates and their children increase positive interactions through working together as a family on activities and lessons such as balancing responsibilities, managing stress and communication. The overall objective of the 4-H LIFE program is to promote a strong, healthy and nurturing family environment for children of incarcerated parents while helping parents become positive role models and mentors.

NUTRITION CONNECTIONS PROGRAM

2011-2012

- * Nutrition Connections programming reached 71 families, either in a group series, the home study course or individual home visits. Limited income residents from Acworth, South Acworth, Charlestown, Claremont, Cornish and Newport, participated in a series of food, nutrition and physical activity lessons.
- * Using a series of nutrition and physical activity lessons, Nutrition Connections programming reached 648 youth from Claremont, Newport, and Acworth, during the 2010-2011 school year. Programming included monthly sessions in 4 classrooms in the Newport and Claremont Head Start Centers. Tasting new foods, and learning about the new MyPlate were incorporated into the lessons.
- * Families were referred by various agencies including Southwestern Community Services, which includes WIC, Southwestern Homeless Services, Head Start; also from Good Beginnings and Welfare offices. Some food stamp recipients referred themselves to the program through information provided in the state-wide Smart Choices Newsletter and Nutri-News newsletter, brochures, and flyers distributed to the schools.
- * Nutrition Connections was promoted throughout the county by the distribution of materials and brochures, school and agency contacts and visits.

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

4-H Youth Development Program

With the help of 115 volunteer leaders, the 4-H youth development program fostered life skills development in youth. This year 379 youth took part in twenty-nine clubs to build personal skills in communication, relationships, leadership and management through their participation in club, county, state and regional events and project learning.

The Sullivan County Teen club continued to meet monthly to plan community service projects, fundraisers to support exchange opportunities with other states and social activities. This year the group collected three car loads of food as well as monetary donations to help out the Upper Valley Haven and assisted at a variety of community events. In July 2011 the group hosted twelve Minnesota youth and two chaperones that visited NH for a week. In July 2012 fourteen teens and three adult volunteer chaperones traveled to Minnesota to stay with 8 host families. During the trip they will reconnect with teens they met last summer and learn about day to day life in Minnesota.

4-H Health Rocks a program promoting healthy decision making about tobacco, alcohol and other drugs was offered in Sunapee by a 4-H volunteer, several teachers and 6 trained teens. The group offered this 6 session program to two 6th grade science classes at Sunapee Middle High School and to youth afterschool at the Sunapee Elementary.

Robotics has become a thriving project opportunity in Sullivan County 4-H. The Rogue Robots of 4-H in cooperation with the Claremont School District built its second robot and landed a wild card spot to compete at the Championship in St. Louis, Missouri in the spring. They also piloted a 4-H afterschool science club at Claremont Middle School and fielded two middle school level teams in the fall of 2011. Next year they hope to work with Green Mountain Childcare to try to get an elementary group going in the fall of 2012.

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

**Sullivan County Directory
Grant Programs & Awards**

As Fiscal Agent, the County provided fiscal and program oversight for the following grant programs in FY '12. Contact the Sullivan County Commissioners' Office at 14 Main Street Newport NH 03773, for program details.

NH State - Public Health Network (PHN)

Grant Amount: \$70,000

Grant Award #: FY12 approved by Governor & Council #64 5/26/2010

Program Director: Jessica McAuliff, MPH, PHN Coordinator

Program Address & Phone#: C/o: Sullivan County Health Care, 5 Nursing Home Drive, Claremont NH 03743. Cell Phone 603.398-2222

**National Association of County & City Healthy Officials (NACCHO):
Medical Reserve Corps**

Award Amount: \$5,000 received in FY11. Brought forward \$2329.65 to FY12

Grant Award #: FY11 Contract No. MRC 11 1558. No term date.

Grantor Name: NACCHO State DHHS

Program Director: Jessica McAuliff, MPH, PHN Coordinator

Program Address & Phone#: C/o Sullivan County Health Care, 5 Nursing Home Drive, Claremont NH 03743. Cell Phone 603.398-2222

NACCHO Medical Reserve Corps

Award Amount: \$5,000 FY12 (Bringing forward \$4,429.88 unexpended funds to FY13)

Grant Award #: MRC 12 1558. No term date.

Grantor Name: NACCHO State DHHS

Program Director: Jessica McAuliff, MPH, PHN Coordinator

Program Address & Phone#: C/o Sullivan County Health Care, 5 Nursing Home Drive, Claremont NH 03743. Cell Phone 603.398-2222

NH PH Childhood Lead Poisoning Case Management and Healthy Homes

Award Amount: \$26,966

Grant Award #: G & C #102 11/9/2011

Grantor Name: NH State DHHS

Program Director: Jessica McAuliff, MPH, PHN Coordinator

Program Address & Phone#: C/o Sullivan County Health Care, 5 Nursing Home Drive, Claremont NH 03743. Cell Phone 603.398-2222

SAMHSA Drug Free Communities (DFC)

Grant Amount: \$125,000 each year for 5 years (Eff. 10/1/2010 – 9/30/2015)

Grant Award #: 1H79SP016609-01 10/1/10-9/30/11 & 5H79SP01660902 10/1/2011-9/30/2012

Grantor Name: Federal CFDA 93.276 – Drug Free Communities Support Program, Department of Health and Human Services, Substance Abuse and Mental Health Services Administration, Center for Substance Abuse Prevention

Program Director: Bridgett Taylor, SAMHSA DFC Coordinator

Program Address & Phone#: 23 Main Street, Newport NH 03773. Cell Phone 802.356-9353

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

NH State - Regional Network (RN) Region D

Grant Amount: \$75,000

Grant Award #: 78056 / PO No. 1011932

Grantor Name: NH State DHHS

Program Director: Liz Hennig, RN Region D Coordinator

Program Address & Phone#: 23 Main Street, Newport NH 03773. Cell Phone 603.477-5565

Second Chance Juvenile Mentoring Initiative

Grant Amount: \$186,440

Grant Award #: 2009-JU-FX-00400. *Grant Term:* 10/1/2009 – 9/30/2012

Grantor Name: Office of Juvenile Justice Delinquency Prevention Award CFDA 16.726

Program Director: Kevin Warwick *Program Coordinator:* Alice Ely

C/o: County Commissioners Office, 14 Main Street, Newport NH 03773

FY09 Recovery Act – Assistance to Rural Law Enforcement to Combat Crime & Drugs: Opening the Community Corrections Center in Unity

Grant Amount: \$260,879

Grant Award #: 2009-SD-B9-0212. *Grant term:* 8/1/2009 – 7/31/2011

Grantor Name: Dept. of Justice - Office of Justice CFDA 16.810

Program Director: DOC Superintendent Ross L. Cunningham

Program Address & Phone#: 103 County Farm Road, Claremont NH 03743. Phone 603.542-8717

New Hampshire Charitable Foundation: Sullivan County Youth Mentoring

Grant Amount: \$50,000

Grant Award #: 73094. *Grant term:* 10/1/2010 - 9/30/2011

Grantor Name: New Hampshire Charitable Foundation

Program Director: Kevin Warwick, Alternative Solutions Associates Inc.

Program Address & Phone#: C/o Sullivan County Commissioners' Office, 14 Main Street, Newport NH 03773. Phone: 603.863-2560

Program summary: mentoring through Big Brothers Big Sisters of Western NH and Child & Family Services.

US Department of Energy: Energy Efficiency Conservation Block Grant

Grant Amount: \$175,400

Grant Award #: DE-RW-000252. *Grant Term:* 12/9/2009 - 9/30/2012

Grantor Name: United States Department of Energy Efficiency Conservation Block Grant

Program Director: Greg Chanis, County Administrator

Program address & phone#: C/o: Sullivan County Commissioners' Office, 14 Main Street, Newport NH 03773. Phone: 603.863-2560

Program summary - activities funded: 1) Biomass CHP feasibility study, 2) Solar Hot Water Heating System at the CCC in Unity, 3) Nursing Home Lighting & Occupancy Sensor Retrofit at the Unity Complex, 4) an Energy Audit at the Records building in Newport, 5) Installation of a new heating boiler unit at the Records Building in Newport, and 6) technical support of the new biomass project at the County complex.

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

FY10 Second Chance Act Re-entry Demonstration Program: Targeting Offenders with Co-Occurring Substance Abuse and Mental Health Disorders

Grant Amount: \$553,143

Grant Award #: 2010-RW-BX-0017. *Grant term:* 10/1/2010 - 9/30/2012

Grantor Name: US DOJ, Office of Justice Programs CFDA 16.812

Program Director: DOC Superintendent Ross L. Cunningham and Kevin Warwick, Alternative Solutions Associates

Program Address & Phone #: C/o Sullivan County Commissioners Office, 14 Main Street, Newport NH 03773. Phone: 603.863-2560

FY10 Second Chance Act: Adult Offender Re-entry Demonstration Project

Grant Amount: \$299,048

Grant Award #: 2010-CZ-BX-0174. *10/1/2010 - 7/31/2012*

Grantor Name: US DOJ, Office of Justice Programs CFDA 16.812

Program Director: Ross Cunningham – DOC Superintendent and Kevin Warwick, ASAI

Program Address & Phone #: Sullivan County DOC CCC, 106 County Farm Road, Unity NH 03743. Phone: 603.542-8717

New Hampshire Charitable Foundation: Youth Risk Behavior Survey Program

Grant Amount: \$500

Grant Award #: 73796. *Grant term:* 12/20/2010 - 12/19/2011

Grantor Name: NHCF

Program Director: Liz Hennig, RN Region D Coordinator

Program Address & Phone #: 23 Main Street, Newport NH 03773. Cell Phone 603.477-5565

Summary: funding is used to support the cost of 2-3 high school wide "local" wire BS surveillances.

New Hampshire Attorney General IT Program

Grant Amount: \$23,150

Grant Award #: *Grant term:* 8/10/2011 - 2/28/2013

Grantor Name: ARRA Byrne JAG Program CFDA #16.803 US DOJ BJA, through the State of NH Department of Justice

Program Director: Marc Hathaway, Sullivan County Attorney

Program Address & Phone #: 14 Main Street, Newport NH 03773. Phone: 603.863-7450

Summary: installation of statewide database/record management system for County Attorney's Offices

New Hampshire Department of Justice: Residential Substance Abuse Treatment

Grant Amount: \$35,000

Grant Award #'s: State #2011RS11 & Fed#2010-RT-BX-0039

Grant term: 5/25/2011 - 9/30/2012

Grantor Name: State of NH DOJ CFDA # 16.593

Program Director: Jane Coplan, Dept. of Corrections Program Director

Program Address & Phone#: C/o Sullivan County Commissioners' Office, 103 County Farm Road, Claremont NH 03743. Phone: 603.542-8717 Ext. 438

Program summary: Substance abuse treatment programming.

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

Community Development Finance Authority (CDFA): CDBG Capacity Grant

Grant Amount: \$220,000

Grant Award #'s: 11-410-CDED. Approved by Governor & Council on 11/9/11 #4

Grant term: 11/9/2011 – 12/31/2012

Grantor Name: CDFA, under the HUD Community Development Block Grant Program

Program Director: Donna Lane, Professional Consultant

Program Address & Phone#: C/o Commissioners Office, 14 Main Street, Newport, NH, 03773. Tel. 603.863-2560

Summary: provide capacity funding to the New Hampshire Alliance of Regional Development Corporations (NHARDC), of which \$200,000 is sub-granted to NHARDC for ten regional development corporations in the amount of \$200,000 (\$20,000 per organization).

**North Country Resource Conservation and Development Area Inc. (NCRC & DA)
and the US Forest Service-Wood Education Resource Center (WERC) Grant**

Grant Amount: \$75,000

Grant Award #'s: None provided.

Grant term: 6/4/2012 – 9/30/13

Grantor Name: North Country Resource Conservation and Development Area Inc. (NCRC & DA) and the US Forest Service-Wood Education Resource Center (WERC) Grant CDFA #10.664 Cooperative Forestry Assistance.

Program Director: Greg Chanis, County Administrator

Program Address & Phone#: C/o Commissioners Office, 14 Main Street, Newport, NH, 03773. Tel. 603.863-2560

Summary: to help Sullivan County implement the efficient use of wood energy and monitor the performance of the biomass boiler installation at the Unity County Complex. \$52,500 70% funds received in FY12 / \$22,500 30% delivered upon completion of the biomass facility.

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

COMMUNITIES UNITED REGIONAL NETWORK

We have once again had a busy year working to prevent substance abuse in our community. This year was distinguished by efforts to engage the entire community in work towards wellness and lasting health.

Planning for a Stronger Community

With the support of a \$40,000 grant from the New Hampshire Charitable Foundation, the Sullivan County Commissioners, Communities United Regional Network, and the Regional Public Health Network joined together for a 9 month effort to develop ways to work together more effectively to improve the near and long term health of Sullivan County. The Commission on Wellness focused on coordinating with community health partners in Sullivan County, with an outlook to find out how to make many health services and programs more easily accessible to people and their families. Their efforts resulted in a plan to strengthen our community in lasting ways, and a small group of committed partners will continue to meet to support this plan.

Communities United Regional Network also worked to create a new Strategic Plan to target substance abuse, especially among young people. Our leadership and community partners helped us define five targets for reduction in the next five years:

- Underage alcohol use
- Binge drinking among young people
- Marijuana use among young people
- Prescription drug abuse
- Tobacco use

We are working together to choose the strategies that will best help us succeed in these goals.

Signs of Progress

We continue to survey our young people to help measure our progress. The 2011 Youth Behavior Risk Survey, a state-run survey given to high school students every two years, brought good news: Our county's binge drinking rate is at an all-time low since we began using this survey in 2001. We have gone from having one of the highest rates of binge drinking in the state of New Hampshire to below the state average. We can all be proud of this accomplishment, which shows that real progress can be made in the fight against substance abuse—and that progress has happened right here in Sullivan County.

Our Work Continues

Reach out to our community is one of our top priorities.

- We support Red Ribbon Week in local schools. This annual event (October 20-28) focuses on supporting a life free of drug and alcohol abuse in schools.
- We sponsor and attend many community events, including the Cornish Fair, the Claremont Chili Festival, and workplace prevention fairs in Fall Mountain and Newport.
- We work with local police departments to support prescription drug "Take Back" days.
- We sponsored a Judicial Strategy Retreat, inviting judicial officials, attorneys, law enforcement, mental health and education professionals—and more—to share their experiences



**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

and ideas to improve outcomes for juvenile and adult offenders.

- We continue to work with the Department of Corrections and community partners to break the long-term cycle of addiction that has harmed so many in our County.
- We have invited several informative and inspiring speakers to entertain and educate young people and adults.

We welcome public input on our work. Please visit our website at PreventionWorksNH.org or visit us on Facebook at [PreventionWorksNH](https://www.facebook.com/PreventionWorksNH) to learn more.

*Respectfully submitted,
Liz Hennig, CURN Coordinator*

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

**GREATER SULLIVAN COUNTY PUBLIC HEALTH NETWORK (GSCPHN) & MEDICAL
RESERVE CORPS**

The Healthy Homes Program:

In 2011 The GSCPHN received grant funding from the CDC and NH DHHS Healthy Homes and Environment Section, to initiate a program of Community Childhood Lead Prevention and Healthy Homes Activities. The GSCPHN contracted with Connecticut Valley Home Care and Hospice of Newport (CVHC) and worked in close collaboration with the Claremont-Newport Area Healthy Homes Committee (CNAHH). Jessica R. McAuliff, PHN Coordinator, serves as the Chair of this 20 member 501-C-3 volunteer committee.

The mission of the Greater Sullivan County Healthy Homes Program is to create and promote opportunities that make sure a home is maintained or rehabilitated in a manner that supports the health of the residents, reduces their financial burden, and improves their quality of life.

Although funding ended in August of 2012, The Healthy Homes program achieved great strides in the Region, and a comprehensive strategic plan was developed to improve built environments and quality of life for area residents. For more information and to view our Strategic Plan for Healthy Homes, please visit www.sullivancountynh.gov/healthyhomes.

Medical Reserve Corps:

The regional Medical Reserve Corps (MRC) is one of the programs provided through the Public Health Network's grants: Jessica McAuliff, the PHN Coordinator, serves as the MRC Director and Coordinator of Volunteers. The mission of the Medical Reserve Corps is: *Engaging volunteers to strengthen public health, emergency response and stimulate community resiliency.*

The MRC has been organized to support existing Emergency Medical Services in a Health emergency such as a pandemic flu event or a widespread biologic event. The MRC is a robust group of willing and able volunteers, who can help the community when a public health emergency strikes.

In 2011, MRC volunteers completed at least ten major public health and emergency response activities. These included: participation in a Health and Human Services Demonstration Project to promote flu vaccination, hosting Family Emergency Preparedness trainings for community members, hosting free community Blood Pressure clinics, the US Surgeon General's Walk Boston event, and a major disaster response during Hurricane Irene. ____

In April of 2011, the Unit Director McAuliff was appointed to participate in the Federal Deployment Cadre training in Washington D.C.

The MRC attended several Statewide conferences and public events throughout the year, including the NH Emergency Medical Services (EMS) Conference at Mount Sunapee.

The MRC Unit's membership is expanding. The MRC is especially seeking nurses; however members do not need to have medical background to volunteer.

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

We Thank Our Partners:

The PHN would like to thank its many regional partners for this successful year. Partners include: the municipalities and their health officers, emergency management directors and select boards, of: Acworth, Charlestown, Croydon, Goshen, Langdon, Lempster, New London, Newbury, Newport, Springfield, Sunapee, Sutton, Unity and Wilmot. We thank our invaluable health and medical partners which include Sullivan County Health Care, Valley Regional Hospital, Golden Cross Ambulance, New London Hospital, Connecticut Valley Home Care, Lake Sunapee Visiting Nurses. Our School Administrative Districts are a large part of the work of the PHN. We thank: SAU #6, Claremont Schools, SAU #43, Sunapee School District, SAU #43 Newport School District, SAU # 60 Fall Mountain/Charlestown School District. We also thank: The American Red Cross, Newton-Bartlett Funeral Home, Claremont-Newport Healthy Homes Committee, the NH Dept of Health and Human Services, Division of Public Health Services. the NH Bureau of Homeland Security Emergency Management, the Community Health Institute/JSI, the Communities United Regional Network and the Greater Sullivan County Commission on Wellness.

Respectfully Submitted,

Jessica R. McAuliff, MPH, CHEP

Regional Coordinator of Public Health and Preparedness, Greater Sullivan County Public Health Region & Medical Reserve Corps Unit #1558

Cell (603) 398-2222 Fax (603) 542-2829 Email phn@sullivancountynh.gov
Twitter www.twitter.com/GSCMRC Web www.sullivancountynh.gov/publichealth
Visit www.nh.gov/readynh to learn how to prepare for an emergency today!

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

**SULLIVAN COUNTY GRANTS
Fund 10 Department 861**

FY 12 County Grant Recipients – On June 30, 2011, the County Convention allocated \$169,628 from the General Fund (Fund 10) for county grants as follows:

- \$10,000 Claremont Soup Kitchen**
 - o Jan Bunnell – Director. Tel. 543-3290
- \$23,250 Community Alliance of Human Services: Family Services**
 - o Barbara Brill – Executive Director. Tel. 863-7708 Ext. 3510
 - o Website: <http://www.communityalliance.net/?p=37>
- \$30,000 Community Alliance of Human Services: Transportation**
 - o Barbara Brill – Executive Director. Tel. 863-7708
 - o Website: <http://www.communityalliance.net/?p=46>
- \$25,000 Good Beginnings of Sullivan County**
 - o Ellie Tsetsi - Executive Director, Tel. 542-1848
 - o Website: <http://www.goodbeginnings.net/>
- \$4,000 His Helping Hands**
 - o Sharon Boydon, Director. Tel. 843-5177
- \$7,500 Lake Sunapee Area Mediation Program**
 - o Rebecca Morley – Program Director. Tel. 865-1394
- \$3,000 Road To Independence**
 - o Margaret Coulter, Director. Tel. 863-2869
- \$1,878 RSVP / Volunteer Center**
 - o Teresa Volta, Program Director. Tel. 877-711-7787
 - o Website: <http://www.rsvptoday.org>
- \$55,000 Turning Points Network**
 - o Deborah Mozden – Executive Director. Tel. 543-0155.
 - o Website: <http://www.free-to-soar.org>
- \$10,000 West Central Behavioral Health**
 - o Heidi Postupack, Development Director. Tel. 448-0126
 - o Website: <http://www.wcbh.org>

Grant Application & Process – Around the second week of February, an updated County Grant Application is posted on the County website: www.sullivancountynh.gov, along with the County Grants Policy. An electronic version of the application may be requested from the Commissioners Office. Once the application deadline is reached, the Board of Commissioners, the Executive Finance Committee of the Sullivan County Delegation and the County Administrator convene for applicant interviews, at which time, each organization is given an opportunity to provide a brief overview of their program. Once interviews are completed and the Board has reviewed the County Administrator's recommendations for the entire County budget, a Public Hearing is held to present the Board of Commissioners' budget to the Delegation and public, with the final decision made by the Delegation at the County Convention. A letter regarding the approval or rejection of any application received is sent to each applicant. Funding for these grants comes from monies raised through County tax payers.

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

MS-9

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

\$10,645.67

Please insert the total of ALL funds here

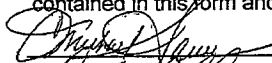
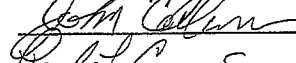
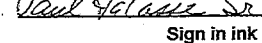
Town/City Of: County of Sullivan, NH **For Year Ended:** 06/30/2012

CONTACT PERSON: Ted J. Purdy

PHONE: 603-542-9511 ext 217 **EMAIL:** tpurdy@sullivancountynh.gov

CERTIFICATE

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

 Treasurer

 Paul J. Goss, Sr.

Signed by the Trustees of Trust Funds

on this date 7/26/12

Sign in ink

REMINDERS FOR TRUSTEES

1. SIGNATURES - Sign in ink on lines provided above.

2. INVESTMENT POLICY - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34:5, 35:9).

3. PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE - RSA 31:38-a allows trustees to use professional banking or brokerage firm assistance. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.

4. WEB SITE - A trustee handbook can be down loaded from the web site for the Attorney General's Charitable Trust Division. www.doj.nh.gov/charitable

5. FAIR VALUE - Complete the corresponding lines on page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from professional banking or brokerage services.

6. CAPITAL RESERVE FUND- Must be maintained separately on the books of the town. The assets of such funds may be pooled in order to invest in a broader range of investments to maximize growth and mitigate risk (RSA 35:9).

7. WHEN and WHERE TO FILE - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If the trustees hold funds for the school, the school business administrator will also need a copy for the school's financial report.

FOR DRA USE ONLY

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487, Concord, NH 03302-0487
(603) 271-3397

MS-9
Rev. 12/2010

**FY-12 Sullivan County Health Care Trust Fund Report
MS-9**

<p>Alix Unger Fund:</p> <p>This fund is used to provide for the purchase of materials and supplies used in projects carried on by interested organizations and persons in this community. Established 5/21/05 \$3,000 principal. Interest to be spent accordingly.</p>	<p>County _____</p> <p>Treasurer _____</p>
<p>Book Fund</p> <p>This fund is used to provide reading materials/media supplies for residents of Sullivan County Health Care. Established 5/21/05 \$3,000 principal. Interest to be spent accordingly.</p>	<p>County _____</p> <p>Treasurer _____</p>
<p>Elise Hardison Fund</p> <p>This fund is used to assist the needy and worthy residents of Sullivan County Health Care. Established 5/17/1989 in memory of Leda Powers, \$1,000 principal to remain. Interest may be spent accordingly.</p> <p>This fund is used to assist the needy and worthy residents of Sullivan County Health Care. Established 5/22/05 in memory of Elise Hardison \$1,000 Principal to remain. Interest to be spent accordingly.</p>	<p>County _____</p> <p>Treasurer _____</p>

This is to certify that the information contained in this report was taken from the official records and is correct to the best of our knowledge and belief.

Date: 7-20-12 _____ County _____
 _____ County _____
 _____ Delegates: _____

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

2011 Town & City	% Proportion to County Tax *	Apportionment of county budget
ACWORTH	2.1766%	302,681
CHARLESTOWN	6.0644%	843,318
CLAREMONT	16.2953%	2,266,027
CORNISH	3.8521%	535,668
CROYDON	2.0354%	283,037
GOSHEN	1.5867%	220,651
GRANTHAM	10.5788%	1,471,085
LANGDON	1.2778%	177,696
LEMPSTER	3.5848%	498,496
NEWPORT	9.3449%	1,299,507
PLAINFIELD	5.9512%	827,571
SPRINGFIELD	4.1200%	572,926
SUNAPEE	25.4668%	3,541,410
UNITY	2.7283%	379,402
WASHINGTON	4.9369%	686,520
TOTALS	100%	13,905,995

2012 Town & City	% Proportion to County Tax *	Apportionment of county budget
ACWORTH	1.9884%	276,229
CHARLESTOWN	5.4370%	755,310
CLAREMONT	17.3689%	2,412,898
CORNISH	3.9010%	541,925
CROYDON	1.8700%	259,779
GOSHEN	1.5765%	219,014
GRANTHAM	10.6548%	1,480,179
LANGDON	1.2637%	175,553
LEMPSTER	3.4770%	483,023
NEWPORT	9.3970%	1,305,445
PLAINFIELD	5.9812%	830,908
SPRINGFIELD	3.8266%	531,589
SUNAPEE	25.5403%	3,548,075
UNITY	2.7466%	381,562
WASHINGTON	4.9711%	690,585
TOTALS	100%	13,892,074

Submitted by:
C. Michael Sanderson
County Treasurer

Apportionments set by NH State Department of Revenue Administration.
* Rounded for display. Actual apportionment based on detailed figures.

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2011-2012

From Date: 7/1/2011 To Date: 6/30/2012

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.100.04000	SUBSIDIARY REVENUES	(\$13,905,995.00)	(\$13,905,995.00)	(\$13,905,995.00)	\$0.00	\$0.00	\$0.00	0.00%
10.100.04001	INTEREST INCOME & SAVINGS	(\$17,500.00)	(\$8,573.75)	(\$8,573.75)	(\$8,926.25)	\$0.00	(\$8,926.25)	51.01%
10.100.04015	MISCELLANEOUS INCOME	\$0.00	(\$20,926.87)	(\$20,926.87)	\$20,926.87	\$0.00	\$20,926.87	0.00%
10.100.07600	FACILITY RENTAL	\$0.00	(\$2,806.73)	(\$2,806.73)	\$2,806.73	\$0.00	\$2,806.73	0.00%
10.100.08055	SALE OF TIMBER	(\$10,000.00)	(\$53,651.25)	(\$53,651.25)	\$43,651.25	\$0.00	\$43,651.25	-436.51%
10.100.08058	LAND RENTAL	(\$725.00)	(\$1,135.46)	(\$1,135.46)	\$410.46	\$0.00	\$410.46	-56.62%
10.100.09083	BEAGLE CLUB TAX REVENUE	(\$1,463.00)	(\$1,415.00)	(\$1,415.00)	(\$48.00)	\$0.00	(\$48.00)	3.28%
10.100.09090	PRIOR YEAR FUND BAL-USED TO RE	(\$655,500.00)	(\$655,500.00)	(\$655,500.00)	\$0.00	\$0.00	\$0.00	0.00%
10.410.09081	EXTRADITION REIMBURSEMENT	(\$3,000.00)	(\$6,349.21)	(\$6,349.21)	\$3,349.21	\$0.00	\$3,349.21	-111.64%
10.411.04019	VICTIM/WITNESS PROGRAM	(\$34,000.00)	(\$34,000.00)	(\$34,000.00)	\$0.00	\$0.00	\$0.00	0.00%
10.411.04020	VICTIM/WITNESS EDUCATION GRANT	(\$1,500.00)	\$0.00	\$0.00	(\$1,500.00)	\$0.00	(\$1,500.00)	100.00%
10.440.09012	SHERIFFS WRIT FEES	(\$84,000.00)	(\$88,590.05)	(\$88,590.05)	\$4,590.05	\$0.00	\$4,590.05	-5.46%
10.440.09013	SHERIFF: MISCELLANEOUS INCOME	(\$25,000.00)	(\$29,080.07)	(\$29,080.07)	\$4,080.07	\$0.00	\$4,080.07	-16.32%
10.440.09085	SECURED JUVENILE TRANSPORTS	(\$5,250.00)	(\$5,898.42)	(\$5,898.42)	\$648.42	\$0.00	\$648.42	-12.35%
10.443.09084	BAILIFF REFUND	(\$47,126.00)	(\$56,067.97)	(\$56,067.97)	\$8,941.97	\$0.00	\$8,941.97	-18.97%
10.460.04018	WOODHULL/OPERA HOUSE RENTAL II	(\$203,819.00)	(\$204,708.80)	(\$204,708.80)	\$889.80	\$0.00	\$889.80	-0.44%
10.475.06100	COOPERATIVE EXTENSION	\$0.00	(\$4,461.00)	(\$4,461.00)	\$4,461.00	\$0.00	\$4,461.00	0.00%
10.490.04021	HUMAN SERVICE STATE CREDITS	(\$25,000.00)	(\$106,821.12)	(\$106,821.12)	\$81,821.12	\$0.00	\$81,821.12	-327.28%
10.490.09086	ARRA- FMAP - REFUND	\$0.00	(\$176,708.34)	(\$176,708.34)	\$176,708.34	\$0.00	\$176,708.34	0.00%
10.600.06040	COUNTY JAIL INCOME	(\$30,000.00)	(\$32,050.46)	(\$32,050.46)	\$2,050.46	\$0.00	\$2,050.46	-6.83%
10.600.06044	COUNTY JAIL INCOME-COMMISSION	(\$35,000.00)	(\$32,437.30)	(\$32,437.30)	(\$2,562.70)	\$0.00	(\$2,562.70)	7.32%
	Fund: GENERAL FUND - 10	(\$15,084,878.00)	(\$15,427,176.80)	(\$15,427,176.80)	\$342,298.80	\$0.00	\$342,298.80	-2.27%

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2011-2012

Account Number

Description

☐ Include pre encumbrance

☐ Print accounts with zero balance

From Date: 7/1/2011

To Date: 6/30/2012

☒ Filter Encumbrance Detail by Date Range

Budget Balance % Bud

Encumbrance

Balance

YTD

Range To Date

GL Budget

(\$152.56)

(\$14,423.65)

(\$14,423.65)

22.010.03007 SURCHARGE FEES \$0.00 (\$152.56) (\$14,423.65) \$14,423.65 0.00%

22.420.02011 REGISTER OF DEEDS: FEES (\$350,000.00) (\$328,018.20) (\$328,018.20) (\$21,981.80) 6.28%

Fund: REGISTER OF DEEDS - 22 (\$350,000.00) (\$328,170.76) (\$342,441.85) (\$7,558.15) 2.16%

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2011-2012

From Date: 7/1/2011 To Date: 6/30/2012

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.202.02160	SAMHSA GRANT	\$0.00	\$0.00	(\$146.00)	\$146.00	\$0.00	\$146.00	0.00%
24.345.04300	ENFORCING UNDERAGE DRINKING	(\$15,000.00)	(\$11,846.21)	(\$11,846.21)	(\$3,153.79)	\$0.00	(\$3,153.79)	21.03%
24.527.05200	JAG	(\$50,565.00)	(\$24,308.19)	(\$24,308.19)	(\$26,256.81)	\$0.00	(\$26,256.81)	51.93%
24.641.05804	SCJHRY & FIP 3RD YEAR	\$0.00	(\$22,330.99)	(\$22,330.99)	\$22,330.99	\$0.00	\$22,330.99	0.00%
24.644.05800	JJHRY REVENUE	(\$75,000.00)	\$0.00	\$0.00	(\$75,000.00)	\$0.00	(\$75,000.00)	100.00%
24.645.06500	OUTSIDE DETAIL	(\$97,531.00)	(\$89,853.19)	(\$89,853.19)	(\$7,677.81)	\$0.00	(\$7,677.81)	7.87%
24.646.06500	HIGHWAY SAFETY	(\$4,400.00)	(\$6,628.62)	(\$6,628.62)	\$2,228.62	\$0.00	\$2,228.62	-50.65%
24.745.07500	DRUG TASK FORCE REIMBURSEMENT	(\$68,613.00)	(\$88,957.35)	(\$88,957.35)	\$344.35	\$0.00	\$344.35	-0.50%
24.850.07700	ARRA EECBG \$169,325	\$0.00	(\$79,511.20)	(\$79,511.20)	\$79,511.20	\$0.00	\$79,511.20	0.00%
24.953.05900	REGIONAL NETWORK/CURN	(\$74,699.00)	(\$81,885.67)	(\$81,885.67)	\$7,186.67	\$0.00	\$7,186.67	-9.62%
24.953.05901	REGIONAL NETWORK/CURN INDIRECT	\$0.00	(\$4,209.19)	(\$4,209.19)	\$4,209.19	\$0.00	\$4,209.19	0.00%
24.955.05774	PHNC - INDIRECT	(\$271.00)	\$0.00	\$0.00	(\$271.00)	\$0.00	(\$271.00)	100.00%
24.955.05775	PHNC -	(\$69,729.00)	(\$66,930.92)	(\$66,930.92)	(\$2,798.08)	\$0.00	(\$2,798.08)	4.01%
24.964.07000	SAMHSA DFC	(\$125,000.00)	(\$144,068.41)	(\$144,068.41)	\$19,068.41	\$0.00	\$19,068.41	-15.25%
24.965.07800	SCARDP: CSA & MHD	(\$276,570.00)	(\$187,999.45)	(\$187,999.45)	(\$88,570.55)	\$0.00	(\$88,570.55)	32.02%
	Fund: GRANTS - 24	(\$857,378.00)	(\$788,529.39)	(\$788,529.39)	(\$68,702.61)	\$0.00	(\$68,702.61)	8.01%

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2011-2012

From Date: 7/1/2011 To Date: 6/30/2012

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.097.05021	INCOME STATE WELFARE	(\$5,947,116.00)	(\$6,090,953.90)	(\$6,090,953.90)	\$143,837.90	\$0.00	\$143,837.90	-2.42%
40.097.05022	INCOME FROM PRIVATE	(\$1,788,500.00)	(\$1,163,243.39)	(\$1,163,243.39)	(\$625,256.61)	\$0.00	(\$625,256.61)	34.96%
40.097.05023	PRIVATE INSURANCE REVENUE	(\$20,000.00)	(\$52,753.39)	(\$52,753.39)	\$32,753.39	\$0.00	\$32,753.39	-163.77%
40.097.05024	CAFETERIA INCOME	(\$15,000.00)	(\$18,428.95)	(\$18,428.95)	\$3,428.95	\$0.00	\$3,428.95	-22.86%
40.097.05026	MISCELLANEOUS INCOME	(\$15,000.00)	(\$25,442.64)	(\$25,442.64)	\$10,442.64	\$0.00	\$10,442.64	-69.62%
40.097.05030	LAUNDRY REVENUE: SCNH	(\$85,000.00)	(\$77,261.89)	(\$77,261.89)	(\$7,738.11)	\$0.00	(\$7,738.11)	9.10%
40.097.05034	MEALS REIMBURSEMENT	(\$339,164.00)	(\$339,164.00)	(\$339,164.00)	\$0.00	\$0.00	\$0.00	0.00%
40.097.05037	RESPIRE CARE: HCBC	(\$5,000.00)	(\$3,324.48)	(\$3,324.48)	(\$1,675.52)	\$0.00	(\$1,675.52)	33.51%
40.097.05038	PROPORTIONMENT SHARE FUND	(\$598,052.00)	(\$2,274,884.32)	(\$2,274,884.32)	\$1,676,832.32	\$0.00	\$1,676,832.32	-280.38%
40.097.05039	MEDICAID ASSESSMENT	(\$1,876,647.00)	(\$1,406,392.82)	(\$1,406,392.82)	(\$470,254.18)	\$0.00	(\$470,254.18)	25.08%
40.097.05040	MEDICARE PART B PT REVENUE	(\$508,410.00)	(\$551,356.61)	(\$551,356.61)	\$44,946.61	\$0.00	\$44,946.61	-8.88%
40.097.05050	MEDICARE PART A: ROOM RATE RE	(\$1,642,500.00)	(\$1,298,004.61)	(\$1,298,004.61)	(\$344,495.39)	\$0.00	(\$344,495.39)	20.97%
40.097.05058	MEDICARE PART A: C/A	\$0.00	\$0.15	\$0.15	(\$0.15)	\$0.00	(\$0.15)	0.00%
40.097.05060	RESIDENT STORE FUND 40 REV	(\$6,500.00)	(\$7,235.86)	(\$7,235.86)	\$735.86	\$0.00	\$735.86	-11.32%
40.097.05068	VENDING FUND 40 REV	\$0.00	(\$71.81)	(\$71.81)	\$71.81	\$0.00	\$71.81	0.00%
40.097.05099	ARRA FUNDS	\$0.00	\$393.68	\$393.68	(\$393.68)	\$0.00	(\$393.68)	0.00%
Fund: HEALTH CARE - 40		(\$12,844,889.00)	(\$13,308,124.84)	(\$13,308,124.84)	\$463,235.84	\$0.00	\$463,235.84	-3.61%

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2011-2012

From Date: 7/1/2011 To Date: 6/30/2012

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
41.097.05060	NH RESIDENT STORE ACCOUNT - RE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41.097.05064	NH BOOK FUND - REVENUE	\$0.00	(\$49.81)	(\$49.81)	\$49.81	\$0.00	\$49.81	0.00%
41.097.05067	NH ALIX UNGREN FUND - REVENUE	\$0.00	(\$181.26)	(\$181.26)	\$181.26	\$0.00	\$181.26	0.00%
41.097.05068	NH ELSIE HARDISON FUND - REVENUE	\$0.00	(\$32.46)	(\$32.46)	\$32.46	\$0.00	\$32.46	0.00%
	Fund: TRUST FUNDS - 41	\$0.00	(\$263.53)	(\$263.53)	\$263.53	\$0.00	\$263.53	0.00%

Sullivan County

A. Monthly Revenue - Detail

Fiscal Year: 2011-2012

Account Number

Description

☐ Include pre encumbrance

GL Budget

Range To Date

☐ Print accounts with zero balance

YTD

Balance

☒ Filter Encumbrance Detail by Date Range

Encumbrance

Budget Balance % Bud

To Date: 6/30/2012

From Date: 7/1/2011

Grand Total:

(\$29,137,145.00) (\$29,852,265.32) (\$29,866,682.41) \$729,537.41 \$0.00 \$729,537.41 -2.50%

End of Report

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

☐ Include pre encumbrance

From Date: 7/1/2011

To Date: 6/30/2012

☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.400.10000	ELECTED OFFICIAL SALARY	\$28,938.00	\$28,345.18	\$28,345.18	\$592.82	\$0.00	\$592.82	2.05%
10.400.10001	OFFICE SALARIES	\$116,179.00	\$112,077.72	\$112,077.72	\$4,101.28	\$0.00	\$4,101.28	3.53%
10.400.10007	E.T. BUY BACK	\$1,807.00	\$2,125.99	\$2,125.99	(\$318.99)	\$0.00	(\$318.99)	-17.65%
10.400.10008	OVERTIME	\$2,500.00	\$1,658.56	\$1,658.56	\$841.44	\$0.00	\$841.44	33.66%
10.400.11010	FICA	\$11,431.00	\$10,358.33	\$10,358.33	\$1,072.67	\$0.00	\$1,072.67	9.38%
10.400.11011	GROUP LIFE INSURANCE	\$130.00	\$102.83	\$102.83	\$27.17	\$0.00	\$27.17	20.90%
10.400.11012	GROUP HEALTH INSURANCE	\$35,689.00	\$28,197.85	\$28,197.85	\$7,491.15	\$0.00	\$7,491.15	20.99%
10.400.11013	RETIREMENT	\$10,897.00	\$8,509.77	\$8,509.77	\$2,387.23	\$0.00	\$2,387.23	21.91%
10.400.11014	WORKERS COMPENSATION	\$605.00	\$600.98	\$600.98	\$4.02	\$0.00	\$4.02	0.66%
10.400.11015	UNEMPLOYMENT COMP INSURANCE	\$184.00	\$184.00	\$184.00	\$0.00	\$0.00	\$0.00	0.00%
10.400.11016	DENTAL INSURANCE	\$1,643.00	\$1,590.06	\$1,590.06	\$52.94	\$0.00	\$52.94	3.22%
10.400.11017	EDUCATION & TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
10.400.11018	EXPENSE ACCOUNT	\$5,600.00	\$5,894.70	\$5,894.70	(\$294.70)	\$0.00	(\$294.70)	-5.26%
10.400.12020	CONTRACT SERVICES	\$19,165.00	\$14,784.88	\$14,784.88	\$4,380.12	\$0.00	\$4,380.12	22.85%
10.400.12030	EQUIPMENT RENTAL	\$3,954.00	\$2,948.03	\$2,948.03	\$1,005.97	\$0.00	\$1,005.97	25.44%
10.400.12031	ADVERTISING & PUBLIC RELATIONS	\$1,500.00	\$958.76	\$958.76	\$541.24	\$0.00	\$541.24	36.08%
10.400.13036	OFFICE SUPPLIES	\$5,000.00	\$4,118.12	\$4,118.12	\$881.88	\$0.00	\$881.88	17.64%
10.400.13037	DUES, LICENSES & SUBSCRIPTIONS	\$9,862.00	\$6,665.20	\$6,665.20	\$3,196.80	\$0.00	\$3,196.80	32.42%
10.400.13038	POSTAGE	\$3,650.00	\$1,562.02	\$1,562.02	\$2,087.98	\$0.00	\$2,087.98	57.20%
10.400.16068	TELEPHONE/INTERNET	\$4,000.00	\$4,547.21	\$4,547.21	(\$547.21)	\$0.00	(\$547.21)	-13.68%
10.400.19082	GENERAL MAINTENANCE & REPAIRS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.400.21097	EQUIPMENT	\$1,500.00	\$569.99	\$569.99	\$930.01	\$0.00	\$930.01	62.00%
	Dept: COMMISSIONERS OFFICE - 400	\$285,734.00	\$235,800.18	\$235,800.18	\$29,933.82	\$0.00	\$29,933.82	11.26%
10.401.10000	ELECTED OFFICIAL SALARY	\$4,842.00	\$4,744.90	\$4,744.90	\$97.10	\$0.00	\$97.10	2.01%
10.401.11010	FICA	\$370.00	\$362.94	\$362.94	\$7.06	\$0.00	\$7.06	1.91%
10.401.11011	GROUP LIFE INSURANCE	\$22.00	\$20.50	\$20.50	\$1.50	\$0.00	\$1.50	6.82%
10.401.11018	EXPENSE ACCOUNT	\$560.00	\$19.99	\$19.99	\$540.01	\$0.00	\$540.01	96.43%
10.401.12029	CONTRACT SERVICES	\$390.00	\$100.00	\$100.00	\$290.00	\$0.00	\$290.00	74.36%
	Dept: TREASURER - 401	\$6,184.00	\$5,248.33	\$5,248.33	\$935.67	\$0.00	\$935.67	15.13%
10.402.12021	AUDIT	\$34,000.00	\$34,000.00	\$34,000.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: AUDITOR - 402	\$34,000.00	\$34,000.00	\$34,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.403.10001	SALARY	\$103,174.00	\$100,106.53	\$100,106.53	\$3,067.47	\$0.00	\$3,067.47	2.97%
10.403.10007	E.T. BUY BACK	\$1,985.00	\$1,984.00	\$1,984.00	\$1.00	\$0.00	\$1.00	0.05%
10.403.11010	FICA	\$8,045.00	\$7,474.91	\$7,474.91	\$570.09	\$0.00	\$570.09	7.09%
10.403.11011	GROUP LIFE INSURANCE	\$22.00	\$20.58	\$20.58	\$1.42	\$0.00	\$1.42	6.45%
10.403.11012	GROUP HEALTH INSURANCE	\$17,202.00	\$15,843.02	\$15,843.02	\$1,358.98	\$0.00	\$1,358.98	7.90%
10.403.11013	RETIREMENT	\$11,663.00	\$9,095.36	\$9,095.36	\$2,567.64	\$0.00	\$2,567.64	22.02%
10.403.11014	WORKERS COMPENSATION	\$397.00	\$394.35	\$394.35	\$2.65	\$0.00	\$2.65	0.67%
10.403.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
10.403.11016	DENTAL INSURANCE	\$750.00	\$724.81	\$724.81	\$25.19	\$0.00	\$25.19	3.36%
10.403.11017	EDUCATION & TRAINING	\$3,550.00	\$791.67	\$791.67	\$2,758.33	\$0.00	\$2,758.33	77.70%
10.403.11018	EXPENSE ACCOUNT	\$1,200.00	\$902.81	\$902.81	\$297.19	\$0.00	\$297.19	24.77%
10.403.11019	TRAVEL	\$2,000.00	\$1,717.08	\$1,717.08	\$282.92	\$0.00	\$282.92	14.15%
10.403.13036	OFFICE SUPPLIES	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
10.403.13037	DUES, LICENSES & SUBSCRIPTIONS	\$230.00	\$100.00	\$100.00	\$130.00	\$0.00	\$130.00	56.52%
10.403.16068	TELEPHONE/INTERNET	\$800.00	\$915.53	\$915.53	(\$115.53)	\$0.00	(\$115.53)	-14.44%
	Dept: COUNTY ADMINISTRATOR - 403	\$151,564.00	\$140,616.65	\$140,616.65	\$10,947.35	\$0.00	\$10,947.35	7.22%
10.406.10001	EMPLOYEE SALARY	\$27,178.00	\$23,672.52	\$23,672.52	\$3,505.48	\$0.00	\$3,505.48	12.90%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2011 To Date: 6/30/2012

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.406.11010	FICA	\$2,180.00	\$1,740.40	\$1,740.40	\$439.60	\$0.00	\$439.60	20.17%
10.406.11014	WORKERS COMPENSATION	\$105.00	\$104.30	\$104.30	\$0.70	\$0.00	\$0.70	0.67%
10.406.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
10.406.13032	GENERAL SUPPLIES	\$1,250.00	\$297.04	\$297.04	\$952.96	\$0.00	\$952.96	76.24%
10.406.13036	OFFICE SUPPLIES	\$500.00	\$298.58	\$298.58	\$201.42	\$0.00	\$201.42	40.28%
10.406.13038	POSTAGE	\$700.00	\$67.70	\$67.70	\$632.30	\$0.00	\$632.30	90.33%
10.406.16068	TELEPHONE/INTERNET	\$500.00	\$848.76	\$848.76	(\$348.76)	\$0.00	(\$348.76)	-69.75%
	Dept: CONSERVATION DISTRICT - 406	\$32,459.00	\$27,075.30	\$27,075.30	\$5,383.70	\$0.00	\$5,383.70	16.59%
10.407.21095	EMERGENCY RESERVE FUND	\$15,000.00	\$108,076.05	\$108,076.05	(\$93,076.05)	\$0.00	(\$93,076.05)	-620.51%
	Dept: EMERGENCY RESERVE FUND - 407	\$15,000.00	\$108,076.05	\$108,076.05	(\$93,076.05)	\$0.00	(\$93,076.05)	-620.51%
10.409.12029	CONTRACT SERVICES	\$3,872.00	\$0.00	\$0.00	\$3,872.00	\$0.00	\$3,872.00	100.00%
	Dept: ACCOUNTING - 409	\$3,872.00	\$0.00	\$0.00	\$3,872.00	\$0.00	\$3,872.00	100.00%
10.410.10000	ELECTED OFFICIAL SALARY	\$72,698.00	\$74,684.66	\$74,684.66	(\$1,986.66)	\$0.00	(\$1,986.66)	-2.73%
10.410.10001	ASSISTANT COUNTY ATTORNEY	\$145,043.00	\$137,759.10	\$137,759.10	\$7,283.90	\$0.00	\$7,283.90	5.02%
10.410.10002	EMPLOYEE SALARY	\$79,370.00	\$81,072.64	\$81,072.64	(\$1,702.64)	\$0.00	(\$1,702.64)	-2.15%
10.410.10007	E.T. BUY BACK	\$4,200.00	\$1,741.40	\$1,741.40	\$2,458.60	\$0.00	\$2,458.60	58.54%
10.410.10008	OVERTIME	\$2,500.00	\$3,961.98	\$3,961.98	(\$1,461.98)	\$0.00	(\$1,461.98)	-58.48%
10.410.11010	FICA	\$23,242.00	\$21,945.72	\$21,945.72	\$1,296.28	\$0.00	\$1,296.28	5.58%
10.410.11011	GROUP LIFE INSURANCE	\$130.00	\$109.06	\$109.06	\$20.94	\$0.00	\$20.94	16.11%
10.410.11012	GROUP HEALTH INSURANCE	\$65,610.00	\$61,509.13	\$61,509.13	\$4,100.87	\$0.00	\$4,100.87	6.25%
10.410.11013	RETIREMENT	\$33,693.00	\$26,202.53	\$26,202.53	\$7,490.47	\$0.00	\$7,490.47	22.23%
10.410.11014	WORKERS COMPENSATION	\$1,842.00	\$1,829.75	\$1,829.75	\$12.25	\$0.00	\$12.25	0.67%
10.410.11015	UNEMPLOYMENT COMP INSURANCE	\$303.00	\$303.00	\$303.00	\$0.00	\$0.00	\$0.00	0.00%
10.410.11016	DENTAL INSURANCE	\$3,990.00	\$3,750.50	\$3,750.50	\$239.50	\$0.00	\$239.50	6.00%
10.410.11017	EDUCATION AND TRAINING	\$3,500.00	\$2,230.00	\$2,230.00	\$1,270.00	\$0.00	\$1,270.00	36.29%
10.410.11019	TRAVEL EXPENSE	\$5,000.00	\$3,640.59	\$3,640.59	\$1,359.41	\$0.00	\$1,359.41	27.19%
10.410.12029	CONTRACT SERVICES	\$15,400.00	\$19,175.76	\$19,175.76	(\$3,775.76)	\$0.00	(\$3,775.76)	-24.52%
10.410.13036	OFFICE SUPPLIES	\$6,200.00	\$4,937.67	\$4,937.67	\$1,262.33	\$0.00	\$1,262.33	20.36%
10.410.13037	DUES, LICENSES & SUBSCRIPTIONS	\$14,925.00	\$13,441.74	\$13,441.74	\$1,483.26	\$0.00	\$1,483.26	9.94%
10.410.13038	POSTAGE	\$1,500.00	\$961.58	\$961.58	\$538.42	\$0.00	\$538.42	35.89%
10.410.14045	EVIDENCE STORAGE	\$1,500.00	\$741.00	\$741.00	\$759.00	\$0.00	\$759.00	50.60%
10.410.14046	EXTRADITION COSTS	\$15,000.00	\$7,823.23	\$7,823.23	\$7,176.77	\$0.00	\$7,176.77	47.85%
10.410.14047	EXPERT WITNESS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
10.410.14048	INVESTIGATION	\$2,500.00	\$1,248.23	\$1,248.23	\$1,251.77	\$0.00	\$1,251.77	50.07%
10.410.14049	DEPOSITION AND TRANSCRIPTS	\$2,000.00	\$35.42	\$35.42	\$1,964.58	\$0.00	\$1,964.58	98.23%
10.410.16068	TELEPHONE/INTERNET	\$7,200.00	\$7,078.45	\$7,078.45	\$121.55	\$0.00	\$121.55	1.69%
10.410.19082	GENERAL MAINTENANCE & REPAIRS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: COUNTY ATTORNEY - 410	\$510,346.00	\$476,183.14	\$476,183.14	\$34,162.86	\$0.00	\$34,162.86	6.69%
10.411.10001	EMPLOYEE SALARY	\$46,295.00	\$44,691.86	\$44,691.86	\$1,603.14	\$0.00	\$1,603.14	3.46%
10.411.10007	E.T. BUY BACK	\$891.00	\$890.40	\$890.40	\$0.60	\$0.00	\$0.60	0.07%
10.411.11010	FICA	\$3,610.00	\$3,411.13	\$3,411.13	\$198.87	\$0.00	\$198.87	5.51%
10.411.11011	GROUP LIFE INSURANCE	\$22.00	\$20.58	\$20.58	\$1.42	\$0.00	\$1.42	6.45%
10.411.11012	GROUP HEALTH INSURANCE	\$9,278.00	\$8,928.30	\$8,928.30	\$349.70	\$0.00	\$349.70	3.77%
10.411.11013	RETIREMENT	\$5,235.00	\$4,056.13	\$4,056.13	\$1,178.87	\$0.00	\$1,178.87	22.52%
10.411.11014	WORKERS COMPENSATION	\$201.00	\$199.64	\$199.64	\$1.36	\$0.00	\$1.36	0.68%
10.411.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
10.411.11016	DENTAL INSURANCE	\$462.00	\$446.07	\$446.07	\$15.93	\$0.00	\$15.93	3.45%
10.411.11017	EDUCATION AND TRAINING	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2011

To Date: 6/30/2012

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.411.11019	TRAVEL EXPENSE	\$400.00	\$67.54	\$67.54	\$332.46	\$0.00	\$332.46	83.12%
10.411.12029	CONTRACT SERVICES	\$500.00	\$245.96	\$245.96	\$254.04	\$0.00	\$254.04	50.81%
10.411.12030	EQUIPMENT RENTAL	\$75.00	\$29.25	\$29.25	\$45.75	\$0.00	\$45.75	61.00%
10.411.13036	OFFICE SUPPLIES	\$1,000.00	\$867.94	\$867.94	\$132.06	\$0.00	\$132.06	13.21%
10.411.13037	DUES, LICENSES & SUBSCRIPTIONS	\$300.00	\$177.79	\$177.79	\$122.21	\$0.00	\$122.21	40.74%
10.411.13038	POSTAGE	\$500.00	\$239.37	\$239.37	\$260.63	\$0.00	\$260.63	52.13%
10.411.16068	TELEPHONE/INTERNET	\$900.00	\$851.62	\$851.62	\$48.38	\$0.00	\$48.38	5.38%
	Dept: VICTIM/WITNESS PROGRAM - 411	\$71,215.00	\$65,169.58	\$65,169.58	\$6,045.42	\$0.00	\$6,045.42	8.49%
10.440.10000	ELECTED OFFICIAL SALARY	\$62,792.00	\$61,017.75	\$61,017.75	\$1,774.25	\$0.00	\$1,774.25	2.83%
10.440.10001	SALARIES-DEPUTIES	\$264,644.00	\$262,287.68	\$262,287.68	\$2,356.32	\$0.00	\$2,356.32	0.89%
10.440.10002	SALARIES-OFFICE STAFF	\$48,585.00	\$44,865.98	\$44,865.98	\$3,719.02	\$0.00	\$3,719.02	7.65%
10.440.10006	ON CALL	\$5,475.00	\$5,271.00	\$5,271.00	\$204.00	\$0.00	\$204.00	3.73%
10.440.10007	E.T. BUY BACK	\$3,767.00	\$2,357.00	\$2,357.00	\$1,410.00	\$0.00	\$1,410.00	37.43%
10.440.10008	OVERTIME	\$7,281.00	\$13,178.60	\$13,178.60	(\$5,897.60)	\$0.00	(\$5,897.60)	-81.00%
10.440.11010	FICA	\$16,123.00	\$14,234.13	\$14,234.13	\$1,888.87	\$0.00	\$1,888.87	11.72%
10.440.11011	GROUP LIFE INSURANCE	\$110.00	\$91.73	\$91.73	\$18.27	\$0.00	\$18.27	16.61%
10.440.11012	GROUP HEALTH INSURANCE	\$62,439.00	\$58,769.15	\$58,769.15	\$3,669.85	\$0.00	\$3,669.85	5.88%
10.440.11013	RETIREMENT	\$33,737.00	\$37,054.56	\$37,054.56	(\$3,317.56)	\$0.00	(\$3,317.56)	-9.83%
10.440.11014	WORKERS COMPENSATION	\$10,183.00	\$10,230.68	\$10,230.68	(\$47.68)	\$0.00	(\$47.68)	-0.47%
10.440.11015	UNEMPLOYMENT COMP INSURANCE	\$482.00	\$462.00	\$462.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.11016	DENTAL INSURANCE	\$2,686.00	\$1,849.52	\$1,849.52	\$836.48	\$0.00	\$836.48	31.14%
10.440.11017	EDUCATION AND TRAINING	\$2,000.00	\$1,726.89	\$1,726.89	\$273.11	\$0.00	\$273.11	13.66%
10.440.11018	EXPENSE ACCOUNT	\$1,000.00	\$588.76	\$588.76	\$411.24	\$0.00	\$411.24	41.12%
10.440.12029	CONTRACT SERVICES	\$10,587.00	\$7,427.60	\$7,427.60	\$3,159.40	\$0.00	\$3,159.40	29.84%
10.440.13031	UNIFORMS	\$1,000.00	\$1,000.25	\$1,000.25	(\$0.25)	\$0.00	(\$0.25)	-0.03%
10.440.13032	GENERAL SUPPLIES	\$1,000.00	\$790.91	\$790.91	\$209.09	\$0.00	\$209.09	20.91%
10.440.13036	OFFICE SUPPLIES	\$1,500.00	\$1,428.64	\$1,428.64	\$71.36	\$0.00	\$71.36	4.76%
10.440.13037	DUES, LICENSES AND SUBSCRIPTIO	\$800.00	\$671.00	\$671.00	\$129.00	\$0.00	\$129.00	16.13%
10.440.13038	POSTAGE	\$1,500.00	\$1,355.06	\$1,355.06	\$144.94	\$0.00	\$144.94	9.66%
10.440.13039	SECURITY SUPPLIES	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.16067	COMMUNICATION LINE	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.16068	TELEPHONE/INTERNET	\$5,700.00	\$5,610.37	\$5,610.37	\$89.63	\$0.00	\$89.63	1.57%
10.440.16069	GASOLINE	\$24,832.00	\$24,832.00	\$24,832.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.19082	GENERAL MAINTENANCE & REPAIRS	\$1,800.00	\$1,796.43	\$1,796.43	\$3.57	\$0.00	\$3.57	0.20%
10.440.19083	RADIO MAINTENANCE & REPAIRS	\$5,775.00	\$5,774.56	\$5,774.56	\$0.44	\$0.00	\$0.44	0.01%
10.440.19084	VEHICLE REPAIR	\$5,500.00	\$5,547.90	\$5,547.90	(\$47.90)	\$0.00	(\$47.90)	-0.87%
10.440.20091	PRINCIPAL PAYMENT	\$99,087.00	\$37,753.41	\$37,753.41	\$1,333.59	\$0.00	\$1,333.59	3.41%
10.440.22093	INSURANCE	\$2,965.00	\$2,965.00	\$2,965.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: SHERIFF'S OFFICE - 440	\$628,330.00	\$615,938.56	\$615,938.56	\$12,391.44	\$0.00	\$12,391.44	1.97%
10.443.10001	ATTENDANCE AT COURT	\$40,320.00	\$46,832.00	\$46,832.00	(\$6,512.00)	\$0.00	(\$6,512.00)	-16.15%
10.443.10008	OVERTIME	\$0.00	\$960.00	\$960.00	(\$960.00)	\$0.00	(\$960.00)	0.00%
10.443.11010	FICA	\$3,084.00	\$3,533.68	\$3,533.68	(\$449.68)	\$0.00	(\$449.68)	-14.58%
10.443.11014	WORKERS COMPENSATION	\$1,395.00	\$1,377.95	\$1,377.95	\$17.05	\$0.00	\$17.05	1.22%
10.443.11015	UNEMPLOYMENT COMP INSURANCE	\$92.00	\$92.00	\$92.00	\$0.00	\$0.00	\$0.00	0.00%
10.443.22093	INSURANCE	\$2,235.00	\$2,235.00	\$2,235.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: DEPUTY SHERIFFS BAILIFFS - 443	\$47,128.00	\$55,030.63	\$55,030.63	(\$7,904.63)	\$0.00	(\$7,904.63)	-16.77%
10.450.11019	TRAVEL EXPENSE	\$2,000.00	\$1,158.93	\$1,158.93	\$841.07	\$0.00	\$841.07	42.05%
10.450.12027	VIEWS	\$7,000.00	\$6,785.00	\$6,785.00	\$215.00	\$0.00	\$215.00	3.07%
	Dept: MEDICAL REFEREE - 450	\$9,000.00	\$7,943.93	\$7,943.93	\$1,056.07	\$0.00	\$1,056.07	11.73%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

Account Number

From Date: 7/1/2011

To Date: 6/30/2012

Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

Include pre encumbrance ☐ Range To Date

GL Budget

Description

YTD

Balance

Encumbrance

Budget Balance

% Bud

10.460.10001	EMPLOYEE SALARY	\$33,035.00	\$33,588.96	(\$553.96)	\$0.00	(\$553.96)	-1.68%
10.460.10007	E.T. BUY BACK	\$624.00	\$623.60	\$0.40	\$0.00	\$0.40	0.06%
10.460.10008	OVERTIME/VAC COVERAGE	\$100.00	\$158.45	(\$58.45)	\$0.00	(\$58.45)	-58.45%
10.460.11010	FICA	\$2,583.00	\$2,458.90	\$124.10	\$0.00	\$124.10	4.80%
10.460.11011	GROUP LIFE INSURANCE	\$22.00	\$20.58	\$1.42	\$0.00	\$1.42	6.45%
10.460.11012	GROUP HEALTH INSURANCE	\$9,278.00	\$8,535.49	\$742.51	\$0.00	\$742.51	8.00%
10.460.11013	RETIREMENT	\$3,744.00	\$2,951.22	\$792.78	\$0.00	\$792.78	21.17%
10.460.11014	WORKERS COMPENSATION	\$1,258.00	\$1,249.64	\$8.36	\$0.00	\$8.36	0.66%
10.460.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
10.460.11016	DENTAL INSURANCE	\$462.00	\$446.07	\$15.93	\$0.00	\$15.93	3.45%
10.460.12022	TOWN SHARE OF COURT HOUSE REN	\$36,100.00	\$36,100.00	\$0.00	\$0.00	\$0.00	0.00%
10.460.12029	CONTRACT SERVICES	\$9,956.00	\$8,247.07	\$1,708.93	\$0.00	\$1,708.93	17.16%
10.460.13032	GENERAL SUPPLIES	\$1,000.00	\$257.57	\$742.43	\$0.00	\$742.43	74.24%
10.460.13033	CLEANING SUPPLIES	\$1,000.00	\$1,133.89	(\$133.89)	\$0.00	(\$133.89)	-13.39%
10.460.16061	ELECTRICITY	\$3,500.00	\$2,986.40	\$513.60	\$0.00	\$513.60	14.67%
10.460.16062	PROPANE	\$3,750.00	\$3,688.43	\$61.57	\$0.00	\$61.57	1.64%
10.460.16063	WATER	\$835.00	\$532.98	\$302.02	\$0.00	\$302.02	36.17%
10.460.16064	SEWER	\$1,400.00	\$763.42	\$636.58	\$0.00	\$636.58	45.47%
10.460.16068	TELEPHONE/INTERNET	\$0.00	\$102.68	(\$102.68)	\$0.00	(\$102.68)	0.00%
10.460.19082	GENERAL MAINTENANCE & REPAIRS	\$7,820.00	\$8,330.84	(\$510.84)	\$0.00	(\$510.84)	-6.53%
10.460.21097	EQUIPMENT	\$4,750.00	\$0.00	\$4,750.00	\$0.00	\$4,750.00	100.00%
	Dept: COURT HOUSE - 460	\$121,263.00	\$112,222.19	\$9,040.81	\$0.00	\$9,040.81	7.46%
10.475.10001	EMPLOYEE SALARIES	\$74,684.00	\$74,983.13	(\$319.13)	\$0.00	(\$319.13)	-0.43%
10.475.10008	OVERTIME	\$250.00	\$23.70	\$226.30	\$0.00	\$226.30	90.52%
10.475.11010	FICA	\$5,757.00	\$5,162.69	\$594.31	\$0.00	\$594.31	10.32%
10.475.11011	GROUP LIFE INSURANCE	\$43.00	\$41.08	\$1.92	\$0.00	\$1.92	4.47%
10.475.11012	GROUP HEALTH INSURANCE	\$17,202.00	\$16,458.84	\$743.16	\$0.00	\$743.16	4.32%
10.475.11013	RETIREMENT	\$7,893.00	\$6,147.68	\$1,745.32	\$0.00	\$1,745.32	22.11%
10.475.11014	WORKERS COMPENSATION	\$201.00	\$199.64	\$1.36	\$0.00	\$1.36	0.68%
10.475.11015	UNEMPLOYMENT COMP INSURANCE	\$138.00	\$138.00	\$0.00	\$0.00	\$0.00	0.00%
10.475.11016	DENTAL INSURANCE	\$1,500.00	\$1,477.77	\$22.23	\$0.00	\$22.23	1.48%
10.475.11017	EDUCATION AND TRAINING	\$300.00	\$179.00	\$121.00	\$0.00	\$121.00	40.33%
10.475.11018	EXPENSE ACCOUNT	\$0.00	\$4,009.71	(\$4,009.71)	\$0.00	(\$4,009.71)	0.00%
10.475.11019	TRAVEL	\$14,040.00	\$11,216.65	\$2,823.35	\$0.00	\$2,823.35	20.11%
10.475.12029	CONTRACT SERVICES	\$84,281.00	\$70,229.89	\$14,051.11	\$0.00	\$14,051.11	16.67%
10.475.12031	ADVERTISING & PUBLIC RELATIONS	\$1,750.00	\$31.00	\$1,719.00	\$0.00	\$1,719.00	98.23%
10.475.13032	GENERAL SUPPLIES	\$2,845.00	\$3,512.60	(\$667.60)	\$0.00	(\$667.60)	-23.47%
10.475.13036	OFFICE SUPPLIES	\$3,825.00	\$4,104.94	(\$279.94)	\$0.00	(\$279.94)	-7.32%
10.475.13037	DUES, LICENSES & SUBSCRIPTIONS	\$360.00	\$358.51	\$1.49	\$0.00	\$1.49	0.41%
10.475.13038	POSTAGE	\$3,300.00	\$3,093.23	\$206.77	\$0.00	\$206.77	6.27%
10.475.16061	ELECTRICITY	\$2,500.00	\$2,193.38	\$306.62	\$0.00	\$306.62	12.26%
10.475.16063	WATER	\$400.00	\$472.52	(\$72.52)	\$0.00	(\$72.52)	-18.13%
10.475.16064	SEWER	\$175.00	\$121.03	\$53.97	\$0.00	\$53.97	30.84%
10.475.16065	FUEL OIL	\$6,000.00	\$6,954.27	(\$954.27)	\$0.00	(\$954.27)	-15.90%
10.475.16068	TELEPHONE/INTERNET	\$2,000.00	\$3,196.89	(\$1,196.89)	\$0.00	(\$1,196.89)	-59.84%
10.475.19082	GENERAL MAINTENANCE & REPAIRS	\$2,500.00	\$772.85	\$1,727.15	\$0.00	\$1,727.15	69.09%
10.475.21097	EQUIPMENT	\$3,000.00	\$4,700.25	(\$1,700.25)	\$0.00	(\$1,700.25)	-56.68%
10.475.22093	INSURANCE	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: COOPERATIVE EXTENSION SERVICE - 475	\$235,024.00	\$219,879.25	\$15,144.75	\$0.00	\$15,144.75	6.44%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

☐ Include pre encumbrance

☐ Print accounts with zero balance

From Date: 7/1/2011 To Date: 6/30/2012

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.480.21096	SCHC BLDG ADDITION CAPITAL	\$0.00	\$2,968.22	\$2,968.22	(\$2,968.22)	\$0.00	(\$2,968.22)	0.00%
10.480.21097	SCHC CAPITAL	\$0.00	\$131.96	\$131.96	(\$131.96)	\$0.00	(\$131.96)	0.00%
	Dept: SCHC CAPITAL - 480	\$0.00	\$3,100.18	\$3,100.18	(\$3,100.18)	\$0.00	(\$3,100.18)	0.00%
10.481.21096	DOC BLDG ADDITION CAPITAL	\$6,000.00	\$5,200.00	\$5,200.00	\$800.00	\$0.00	\$800.00	13.33%
	Dept: DOC CAPITAL - 481	\$6,000.00	\$5,200.00	\$5,200.00	\$800.00	\$0.00	\$800.00	13.33%
10.484.21098	UNITY COMPLEX BLDG ADD CAPITAL	\$285,000.00	\$34,808.08	\$34,808.08	\$250,191.92	\$0.00	\$250,191.92	87.79%
10.484.21097	UNITY COMPLEX CAPITAL	\$10,000.00	\$11,375.00	\$11,375.00	(\$1,375.00)	\$0.00	(\$1,375.00)	-13.75%
	Dept: UNITY COMPLEX CAPITAL - 484	\$295,000.00	\$46,183.08	\$46,183.08	\$248,816.92	\$0.00	\$248,816.92	84.34%
10.490.10001	EMPLOYEE SALARY	\$32,050.00	\$30,126.54	\$30,126.54	\$1,923.46	\$0.00	\$1,923.46	6.00%
10.490.10007	E.T. BUY BACK	\$958.00	\$948.00	\$948.00	\$10.00	\$0.00	\$10.00	1.04%
10.490.11010	FICA	\$2,549.00	\$2,218.64	\$2,218.64	\$330.36	\$0.00	\$330.36	12.96%
10.490.11014	WORKERS COMPENSATION	\$182.00	\$180.78	\$180.78	\$1.22	\$0.00	\$1.22	0.67%
10.490.11015	UNEMPLOYMENT COMP INSURANCE	\$46.00	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
10.490.11018	EXPENSE ACCOUNT	\$500.00	\$175.92	\$175.92	\$324.08	\$0.00	\$324.08	64.82%
10.490.12029	CONTRACT SERVICES	\$1,500.00	\$629.95	\$629.95	\$870.05	\$0.00	\$870.05	58.00%
10.490.13036	OFFICE SUPPLIES	\$100.00	\$69.98	\$69.98	\$30.02	\$0.00	\$30.02	30.02%
10.490.13037	DUES, LICENSES & SUBSCRIPTIONS	\$80.00	\$74.89	\$74.89	\$5.11	\$0.00	\$5.11	6.39%
10.490.13038	POSTAGE	\$21.20	\$21.20	\$21.20	\$0.00	\$0.00	\$0.00	0.00%
10.490.15052	HCBC-INC.	\$1,922,028.00	\$1,536,163.52	\$1,536,163.52	\$385,864.48	\$0.00	\$385,864.48	20.08%
10.490.15056	INTERMEDIATE NURSING CARE	\$3,146,874.00	\$3,393,583.68	\$3,393,583.68	(\$246,709.68)	\$0.00	(\$246,709.68)	-7.84%
10.490.15080	RDS SUBSIDY REIMBURSEMENT	\$0.00	\$1,085.95	\$1,085.95	(\$1,085.95)	\$0.00	(\$1,085.95)	0.00%
10.490.16068	TELEPHONE/INTERNET	\$600.00	\$650.00	\$650.00	(\$50.00)	\$0.00	(\$50.00)	-8.33%
	Dept: HUMAN SERVICES - 490	\$5,107,567.00	\$4,965,975.05	\$4,965,975.05	\$141,591.95	\$0.00	\$141,591.95	2.77%
10.497.12029	CONTRACT SERVICES	\$9,958.00	\$8,247.17	\$8,247.17	\$1,708.83	\$0.00	\$1,708.83	17.16%
10.497.13032	GENERAL SUPPLIES	\$600.00	\$257.57	\$257.57	\$342.43	\$0.00	\$342.43	57.07%
10.497.13033	CLEANING SUPPLIES	\$1,000.00	\$1,133.89	\$1,133.89	(\$133.89)	\$0.00	(\$133.89)	-13.39%
10.497.16061	ELECTRICITY	\$34,140.00	\$30,369.22	\$30,369.22	\$3,770.78	\$0.00	\$3,770.78	11.05%
10.497.16062	PROPANE	\$4,000.00	\$3,688.36	\$3,688.36	\$311.64	\$0.00	\$311.64	7.79%
10.497.16063	WATER	\$1,325.00	\$1,354.07	\$1,354.07	(\$29.07)	\$0.00	(\$29.07)	-2.19%
10.497.16064	SEWER	\$1,200.00	\$1,238.23	\$1,238.23	(\$38.23)	\$0.00	(\$38.23)	-3.19%
10.497.19082	GENERAL MAINTENANCE & REPAIRS	\$7,500.00	\$8,341.58	\$8,341.58	(\$841.58)	\$0.00	(\$841.58)	-11.22%
10.497.21097	EQUIPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.497.22093	INSURANCE	\$22,282.00	\$17,449.00	\$17,449.00	\$4,833.00	\$0.00	\$4,833.00	21.69%
	Dept: WOODHULL COUNTY COMPLEX - 497	\$82,503.00	\$72,079.09	\$72,079.09	\$10,423.91	\$0.00	\$10,423.91	12.63%
10.520.10001	SALARIES	\$135,854.00	\$133,516.09	\$133,516.09	\$2,337.91	\$0.00	\$2,337.91	1.72%
10.520.10007	ET BUY BACK	\$2,592.00	\$2,566.00	\$2,566.00	\$26.00	\$0.00	\$26.00	1.00%
10.520.10008	OVERTIME	\$515.00	\$73.11	\$73.11	\$441.89	\$0.00	\$441.89	85.80%
10.520.11010	FICA	\$10,631.00	\$9,628.07	\$9,628.07	\$1,002.93	\$0.00	\$1,002.93	9.43%
10.520.11011	GROUP LIFE INSURANCE	\$65.00	\$61.75	\$61.75	\$3.25	\$0.00	\$3.25	5.00%
10.520.11012	GROUP HEALTH INSURANCE	\$39,613.00	\$36,333.79	\$36,333.79	\$3,279.21	\$0.00	\$3,279.21	8.28%
10.520.11013	RETIREMENT	\$15,411.00	\$11,805.25	\$11,805.25	\$3,605.75	\$0.00	\$3,605.75	23.40%
10.520.11014	WORKERS COMPENSATION	\$359.00	\$356.61	\$356.61	\$2.39	\$0.00	\$2.39	0.67%
10.520.11015	UNEMPLOYMENT COMP INSURANCE	\$138.00	\$138.00	\$138.00	\$0.00	\$0.00	\$0.00	0.00%
10.520.11016	DENTAL INSURANCE	\$2,681.00	\$2,593.61	\$2,593.61	\$87.39	\$0.00	\$87.39	3.26%
10.520.11017	EDUCATION & TRAINING	\$4,000.00	\$2,877.25	\$2,877.25	\$1,122.75	\$0.00	\$1,122.75	28.07%
10.520.11019	TRAVEL EXPENSE	\$1,750.00	\$389.11	\$389.11	\$1,360.89	\$0.00	\$1,360.89	77.77%
10.520.12020	LEGAL EXPENSES	\$5,000.00	\$200.00	\$200.00	\$4,800.00	\$0.00	\$4,800.00	96.00%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

From Date: 7/1/2011 To Date: 6/30/2012

☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.520.12026	EMPLOYEE APPRECIATION	\$2,000.00	\$7,309.00	\$7,309.00	(\$5,309.00)	\$0.00	(\$5,309.00)	-265.45%
10.520.12029	CONTRACT SERVICES	\$33,650.00	\$30,038.56	\$30,038.56	\$3,611.44	\$0.00	\$3,611.44	10.73%
10.520.12031	ADVERTISING & PUBLIC RELATIONS	\$27,500.00	\$23,995.86	\$23,995.86	\$3,504.14	\$0.00	\$3,504.14	12.74%
10.520.13036	OFFICE SUPPLIES	\$4,500.00	\$3,468.74	\$3,468.74	\$1,031.26	\$0.00	\$1,031.26	22.92%
10.520.13037	DUES, LICENSES & SUBSCRIPTIONS	\$230.00	\$70.00	\$70.00	\$160.00	\$0.00	\$160.00	69.57%
10.520.19082	GENERAL MAINTENANCE	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	Dept: HUMAN RESOURCES - 520	\$286,739.00	\$265,420.80	\$265,420.80	\$21,318.20	\$0.00	\$21,318.20	7.43%
10.600.10001	EMPLOYEE SALARIES	\$1,732,462.00	\$1,638,755.79	\$1,638,755.79	\$93,706.21	\$0.00	\$93,706.21	5.41%
10.600.10007	E.T. BUY BACK	\$18,500.00	\$9,781.12	\$9,781.12	\$8,718.88	\$0.00	\$8,718.88	47.13%
10.600.10008	OVERTIME	\$30,000.00	\$48,669.31	\$48,669.31	(\$18,669.31)	\$0.00	(\$18,669.31)	-62.23%
10.600.11010	FICA	\$49,028.00	\$44,062.16	\$44,062.16	\$4,965.84	\$0.00	\$4,965.84	10.13%
10.600.11011	GROUP LIFE INSURANCE	\$880.00	\$710.78	\$710.78	\$169.22	\$0.00	\$169.22	19.23%
10.600.11012	GROUP HEALTH INSURANCE	\$560,673.00	\$390,950.18	\$390,950.18	\$169,722.82	\$0.00	\$169,722.82	30.27%
10.600.11013	RETIREMENT	\$249,718.00	\$265,327.92	\$265,327.92	(\$15,609.92)	\$0.00	(\$15,609.92)	-6.25%
10.600.11014	WORKERS COMPENSATION	\$61,092.00	\$60,685.26	\$60,685.26	\$406.74	\$0.00	\$406.74	0.67%
10.600.11015	UNEMPLOYMENT COMP INSURANCE	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.11016	DENTAL INSURANCE	\$26,890.00	\$21,622.84	\$21,622.84	\$5,267.16	\$0.00	\$5,267.16	19.59%
10.600.11017	EDUCATION AND CONFERENCES	\$16,600.00	\$12,631.93	\$12,631.93	\$3,968.07	\$0.00	\$3,968.07	23.90%
10.600.11019	TRAVEL EXPENSE	\$8,800.00	\$8,870.10	\$8,870.10	(\$70.10)	\$0.00	(\$70.10)	-0.80%
10.600.12029	CONTRACT SERVICES	\$31,200.00	\$51,299.30	\$51,299.30	(\$20,099.30)	\$0.00	(\$20,099.30)	-64.42%
10.600.13031	UNIFORMS	\$18,000.00	\$18,112.93	\$18,112.93	(\$112.93)	\$0.00	(\$112.93)	-0.63%
10.600.13032	GENERAL SUPPLIES	\$15,000.00	\$15,460.92	\$15,460.92	(\$460.92)	\$0.00	(\$460.92)	-3.07%
10.600.13033	CLEANING SUPPLIES	\$11,000.00	\$11,262.03	\$11,262.03	(\$262.03)	\$0.00	(\$262.03)	-2.38%
10.600.13036	OFFICE SUPPLIES	\$17,600.00	\$15,598.85	\$15,598.85	\$2,161.15	\$0.00	\$2,161.15	12.17%
10.600.13037	DUES, LICENSES AND SUBSCRIPTIO	\$4,141.00	\$3,787.90	\$3,787.90	\$353.10	\$0.00	\$353.10	8.53%
10.600.13038	POSTAGE	\$2,200.00	\$2,102.59	\$2,102.59	\$97.41	\$0.00	\$97.41	4.43%
10.600.13039	SECURITY SUPPLIES	\$16,000.00	\$17,001.00	\$17,001.00	(\$1,001.00)	\$0.00	(\$1,001.00)	-6.26%
10.600.14041	CLOTHING: INMATE	\$17,000.00	\$15,062.58	\$15,062.58	\$1,937.42	\$0.00	\$1,937.42	11.40%
10.600.14042	FOOD	\$339,164.00	\$339,164.00	\$339,164.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.14052	MEDICAL EXPENSES	\$180,500.00	\$178,355.06	\$178,355.06	\$2,144.94	\$0.00	\$2,144.94	1.19%
10.600.16061	ELECTRICITY	\$55,000.00	\$40,507.20	\$40,507.20	\$14,492.80	\$0.00	\$14,492.80	26.35%
10.600.16065	FUEL OIL	\$154,142.00	\$154,290.66	\$154,290.66	(\$148.66)	\$0.00	(\$148.66)	-0.10%
10.600.16068	TELEPHONE/INTERNET	\$9,500.00	\$12,020.34	\$12,020.34	(\$2,520.34)	\$0.00	(\$2,520.34)	-26.53%
10.600.16069	GASOLINE	\$9,000.00	\$10,909.45	\$10,909.45	(\$1,909.45)	\$0.00	(\$1,909.45)	-21.22%
10.600.18080	CARE OF GROUNDS	\$3,000.00	\$2,951.77	\$2,951.77	\$48.23	\$0.00	\$48.23	1.61%
10.600.19080	SEWER COSTS	\$13,250.00	\$15,831.17	\$15,831.17	(\$2,581.17)	\$0.00	(\$2,581.17)	-19.48%
10.600.19082	GENERAL MAINTENANCE & REPAIRS	\$29,000.00	\$85,273.42	\$85,273.42	(\$56,273.42)	\$0.00	(\$56,273.42)	-194.05%
10.600.19084	VEHICLE REPAIR	\$7,000.00	\$6,904.73	\$6,904.73	\$95.27	\$0.00	\$95.27	1.36%
10.600.21097	EQUIPMENT	\$0.00	\$29.96	\$29.96	(\$29.96)	\$0.00	(\$29.96)	0.00%
10.600.22093	INSURANCE	\$24,500.00	\$24,500.00	\$24,500.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.22094	INMATE COMMISSION EXPENSE	\$35,000.00	\$19,815.44	\$19,815.44	\$15,184.56	\$0.00	\$15,184.56	43.38%
	Dept: DEPARTMENT OF CORRECTION - 600	\$3,766,000.00	\$3,562,308.49	\$3,562,308.49	\$203,691.51	\$0.00	\$203,691.51	5.41%
10.700.17073	MISCELLANEOUS COUNTY EXPENSE	\$0.00	\$586.07	\$586.07	(\$586.07)	\$0.00	(\$586.07)	0.00%
10.700.19082	GENERAL MAINTENANCE & REPAIRS	\$15,000.00	\$14,132.85	\$14,132.85	\$867.15	\$0.00	\$867.15	5.78%
10.700.21096	BLDG ADDITION & MAJOR RENOVATI	\$0.00	(\$7,730.00)	(\$7,730.00)	\$7,730.00	\$0.00	\$7,730.00	0.00%
	Dept: FACILITIES - 700	\$15,000.00	\$6,988.92	\$6,988.92	\$8,011.08	\$0.00	\$8,011.08	53.41%
10.861.15055	LAKE SUNAPEE MEDIATION	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15056	COMMUNITY ALLIANCE FAMILY SERV	\$23,250.00	\$23,250.00	\$23,250.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15059	WEST CENTRAL BEHAVIORAL SERVIC	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	0.00%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2011 To Date: 6/30/2012

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.861.15062	COMMUNITY TRANSPORTATION	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15063	HIS HELPING HANDS	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15064	TURNING POINTS	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15065	SOUP KITCHEN/FOOD PANTRY	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15070	ROAD TO INDEPENDENCE	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15072	GOOD BEGINNINGS OF SULL CTY	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.861.15076	RSVP & THE VOLUNTEER CENTER	\$1,878.00	\$1,878.00	\$1,878.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: COUNTY GRANTS - 861	\$169,628.00	\$169,628.00	\$169,628.00	\$0.00	\$0.00	\$0.00	0.00%
10.900.20092	INTEREST ON REV. ANTICIPATION	\$12,500.00	\$314.38	\$314.38	\$12,185.62	\$0.00	\$12,185.62	97.48%
	Dept: INTEREST NOTES - 900	\$12,500.00	\$314.38	\$314.38	\$12,185.62	\$0.00	\$12,185.62	97.48%
10.910.20090	INTEREST ON LONG TERM NOTES	\$1,382.00	\$1,379.09	\$1,379.09	\$2.91	\$0.00	\$2.91	0.21%
10.910.20091	PRINCIPAL ON LONG TERM NOTES	\$36,260.00	\$36,256.50	\$36,256.50	\$3.50	\$0.00	\$3.50	0.01%
	Dept: INTEREST PAYMENT - 910	\$37,642.00	\$37,635.59	\$37,635.59	\$6.41	\$0.00	\$6.41	0.02%
10.970.20090	INTEREST ON BONDED DEBT	\$203,650.00	\$203,650.00	\$203,650.00	\$0.00	\$0.00	\$0.00	0.00%
10.970.20091	PRINCIPAL ON BONDED DEBT	\$660,000.00	\$660,000.00	\$660,000.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: BONDED DEBT - 970	\$863,650.00	\$863,650.00	\$863,650.00	\$0.00	\$0.00	\$0.00	0.00%
10.980.12031	DELEGATION: ADVERTISING	\$500.00	\$117.00	\$117.00	\$383.00	\$0.00	\$383.00	76.60%
10.980.17076	DELEGATION EXPENSES	\$3,000.00	\$1,151.96	\$1,151.96	\$1,848.04	\$0.00	\$1,848.04	61.60%
	Dept: DELEGATION EXPENSES - 980	\$3,500.00	\$1,268.96	\$1,268.96	\$2,231.04	\$0.00	\$2,231.04	63.74%
10.997.15996	TRANSFER IN ACCOUNTING/ADMIN	(\$218,232.00)	(\$218,232.00)	(\$218,232.00)	\$0.00	\$0.00	\$0.00	0.00%
10.997.15997	TRANSFER IN HR/PAYROLL	(\$148,530.00)	(\$148,530.00)	(\$148,530.00)	\$0.00	\$0.00	\$0.00	0.00%
	Dept: TRANSFER OUT - 997	(\$366,762.00)	(\$366,762.00)	(\$366,762.00)	\$0.00	\$0.00	\$0.00	0.00%
	Fund: GENERAL FUND - 10	\$12,410,084.00	\$11,736,174.33	\$11,736,174.33	\$673,909.67	\$0.00	\$673,909.67	5.43%
22.420.10000	ELECTED OFFICIAL SALARY	\$52,492.00	\$50,875.14	\$50,875.14	\$1,616.86	\$0.00	\$1,616.86	3.46%
22.420.10001	EMPLOYEE SALARIES	\$122,484.00	\$121,704.71	\$121,704.71	\$779.29	\$0.00	\$779.29	0.64%
22.420.10007	E.T. BUY BACK	\$1,250.00	\$0.00	\$0.00	\$1,250.00	\$0.00	\$1,250.00	100.00%
22.420.10008	OVERTIME	\$1,200.00	\$82.90	\$82.90	\$1,117.10	\$0.00	\$1,117.10	93.09%
22.420.11013	FICA	\$13,574.00	\$11,998.07	\$11,998.07	\$1,575.93	\$0.00	\$1,575.93	11.61%
22.420.11011	GROUP LIFE INSURANCE	\$108.00	\$91.86	\$91.86	\$16.14	\$0.00	\$16.14	14.94%
22.420.11012	GROUP HEALTH INSURANCE	\$53,530.00	\$51,901.63	\$51,901.63	\$1,628.37	\$0.00	\$1,628.37	3.04%
22.420.11013	RETIREMENT	\$19,678.00	\$14,752.18	\$14,752.18	\$4,925.82	\$0.00	\$4,925.82	25.03%
22.420.11014	WORKERS COMPENSATION	\$592.00	\$588.03	\$588.03	\$3.97	\$0.00	\$3.97	0.67%
22.420.11015	UNEMPLOYMENT COMP INSURANCE	\$161.00	\$161.00	\$161.00	\$0.00	\$0.00	\$0.00	0.00%
22.420.11016	DENTAL INSURANCE	\$2,624.00	\$2,558.84	\$2,558.84	\$65.16	\$0.00	\$65.16	2.48%
22.420.11018	EXPENSE ACCOUNT	\$1,000.00	\$572.80	\$572.80	\$427.20	\$0.00	\$427.20	42.72%
22.420.12029	CONTRACT SERVICES	\$70,220.00	\$67,170.00	\$67,170.00	\$3,050.00	\$0.00	\$3,050.00	4.34%
22.420.12030	EQUIPMENT RENTAL	\$436.00	\$335.40	\$335.40	\$100.60	\$0.00	\$100.60	23.07%
22.420.13036	OFFICE SUPPLIES	\$2,500.00	\$2,359.26	\$2,359.26	\$140.74	\$0.00	\$140.74	5.63%
22.420.13037	DUES, LICENSES AND SUBSCRIPTIO	\$600.00	\$711.60	\$711.60	\$88.40	\$0.00	\$88.40	11.05%
22.420.16068	TELEPHONE/INTERNET	\$3,696.00	\$4,048.51	\$4,048.51	(\$352.51)	\$0.00	(\$352.51)	-9.54%
22.420.19082	GENERAL MAINTENANCE & REPAIRS	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
	Dept: REGISTER OF DEEDS - 420	\$346,645.00	\$329,711.93	\$329,711.93	\$16,933.07	\$0.00	\$16,933.07	4.88%
	Fund: REGISTER OF DEEDS - 22	\$346,645.00	\$329,711.93	\$329,711.93	\$16,933.07	\$0.00	\$16,933.07	4.88%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

☐ Include pre encumbrance

From Date: 7/1/2011

To Date: 6/30/2012

☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.345.10008	OVERTIME	\$1,607.00	\$961.51	\$961.51	\$645.49	\$0.00	\$645.49	40.17%
24.345.11010	FICA	\$24.00	\$13.02	\$13.02	\$10.98	\$0.00	\$10.98	45.75%
24.345.11011	GROUP LIFE/DISABILITY	\$0.00	\$0.34	\$0.34	(\$0.34)	\$0.00	(\$0.34)	0.00%
24.345.11012	GROUP HEALTH INSURANCE	\$0.00	\$243.93	\$243.93	(\$243.93)	\$0.00	(\$243.93)	0.00%
24.345.11013	RETIREMENT	\$267.00	\$191.81	\$191.81	\$75.19	\$0.00	\$75.19	28.16%
24.345.11014	WORKERS COMPENSATION	\$48.00	\$47.69	\$47.69	\$0.31	\$0.00	\$0.31	0.65%
24.345.11016	DENTAL INSURANCE	\$0.00	\$7.59	\$7.59	(\$7.59)	\$0.00	(\$7.59)	0.00%
24.345.17073	MISCELLANEOUS EXPENSES	\$13,054.00	\$9,120.81	\$9,120.81	\$3,933.19	\$0.00	\$3,933.19	30.13%
	Dept: ENFORCING UNDERAGE DRINKING LAWS - 345	\$15,000.00	\$10,586.70	\$10,586.70	\$4,413.30	\$0.00	\$4,413.30	29.42%
24.527.10001	OFFICE SALARIES	\$45,698.00	\$22,006.93	\$22,006.93	\$23,691.07	\$0.00	\$23,691.07	51.84%
24.527.10008	OVERTIME	\$0.00	\$183.07	\$183.07	(\$183.07)	\$0.00	(\$183.07)	0.00%
24.527.11010	FICA	\$3,496.00	\$1,697.50	\$1,697.50	\$1,798.50	\$0.00	\$1,798.50	51.44%
24.527.11014	WORKERS COMPENSATION	\$1,371.00	\$1,361.88	\$1,361.88	\$9.12	\$0.00	\$9.12	0.67%
	Dept: JAG GRANT - 527	\$50,565.00	\$25,249.38	\$25,249.38	\$25,315.62	\$0.00	\$25,315.62	50.07%
24.641.10001	SALARY	\$0.00	\$2,758.41	\$2,758.41	(\$2,758.41)	\$0.00	(\$2,758.41)	0.00%
24.641.12029	CONTRACT SERVICES	\$0.00	\$800.00	\$800.00	(\$800.00)	\$0.00	(\$800.00)	0.00%
	Dept: SCJHRY & FIP 3RD YEAR - 641	\$0.00	\$3,558.41	\$3,558.41	(\$3,558.41)	\$0.00	(\$3,558.41)	0.00%
24.644.11019	TRAVEL	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
24.644.12029	CONTRACT SERVICES	\$59,000.00	\$0.00	\$0.00	\$59,000.00	\$0.00	\$59,000.00	100.00%
24.644.13030	OCCUPANCY	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
24.644.13032	SUPPLIES	\$6,800.00	\$0.00	\$0.00	\$6,800.00	\$0.00	\$6,800.00	100.00%
24.644.16068	TELEPHONE/INTERNET	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
24.644.21097	EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	Dept: JHRYF - 644	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	100.00%
24.645.10001	DEPUTY SHERIFF PAYROLL	\$60,092.00	\$55,625.64	\$55,625.64	\$4,466.36	\$0.00	\$4,466.36	7.43%
24.645.10008	OVERTIME	\$6,000.00	\$641.69	\$641.69	\$5,358.31	\$0.00	\$5,358.31	89.31%
24.645.11010	FICA	\$4,684.00	\$3,996.83	\$3,996.83	\$887.17	\$0.00	\$887.17	14.67%
24.645.11011	GROUP LIFE/DISABILITY	\$0.00	\$0.03	\$0.03	(\$0.03)	\$0.00	(\$0.03)	0.00%
24.645.11012	GROUP HEALTH INSURANCE	\$0.00	\$8.19	\$8.19	(\$8.19)	\$0.00	(\$8.19)	0.00%
24.645.11013	RETIREMENT	\$999.00	\$129.16	\$129.16	\$869.84	\$0.00	\$869.84	87.07%
24.645.11014	WORKERS COMPENSATION	\$2,477.00	\$2,460.51	\$2,460.51	\$16.49	\$0.00	\$16.49	0.67%
24.645.11016	DENTAL INSURANCE	\$0.00	\$0.43	\$0.43	(\$0.43)	\$0.00	(\$0.43)	0.00%
24.645.13031	UNIFORMS	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
24.645.13032	GENERAL SUPPLIES	\$200.00	\$152.33	\$152.33	\$47.67	\$0.00	\$47.67	23.84%
24.645.13036	OFFICE SUPPLIES	\$250.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	0.00%
24.645.13039	SECURITY SUPPLIES	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
24.645.16069	GASOLINE	\$8,520.00	\$4,034.04	\$4,034.04	\$4,485.96	\$0.00	\$4,485.96	52.65%
24.645.17073	MISCELLANEOUS EXPENSE	\$9,059.00	\$15,615.62	\$15,615.62	(\$6,556.62)	\$0.00	(\$6,556.62)	-72.38%
24.645.19082	GENERAL MAINTENANCE & REPAIRS	\$250.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	0.00%
24.645.19084	VEHICLE REPAIR	\$4,000.00	\$6,583.55	\$6,583.55	(\$2,583.55)	\$0.00	(\$2,583.55)	-64.59%
	Dept: OUTSIDE DETAIL - 645	\$97,531.00	\$90,748.02	\$90,748.02	\$6,782.98	\$0.00	\$6,782.98	6.95%
24.646.10001	SALARIES-DEPUTIES	\$0.00	\$313.80	\$313.80	(\$313.80)	\$0.00	(\$313.80)	0.00%
24.646.10008	OVERTIME	\$3,280.00	\$5,200.59	\$5,200.59	(\$1,920.59)	\$0.00	(\$1,920.59)	-58.55%
24.646.11010	FICA	\$48.00	\$72.01	\$72.01	(\$24.01)	\$0.00	(\$24.01)	-50.02%
24.646.11011	GROUP LIFE/DISABILITY	\$0.00	\$1.73	\$1.73	(\$1.73)	\$0.00	(\$1.73)	0.00%
24.646.11012	GROUP HEALTH INSURANCE	\$0.00	\$386.97	\$386.97	(\$386.97)	\$0.00	(\$386.97)	0.00%
24.646.11013	RETIREMENT	\$545.00	\$1,067.75	\$1,067.75	(\$522.75)	\$0.00	(\$522.75)	-95.92%

Sullivan County

A. Monthly Expense Delegates Report

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☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2011

To Date: 6/30/2012

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.646.11014	WORKERS COMPENSATION	\$125.00	\$124.18	\$124.18	\$0.82	\$0.00	\$0.82	0.66%
24.646.11016	DENTAL INSURANCE	\$0.00	\$20.86	\$20.86	(\$20.86)	\$0.00	(\$20.86)	0.00%
24.646.17073	MISCELLANEOUS Dept: HIGHWAY SAFETY - 646	\$402.00	\$0.00	\$0.00	\$402.00	\$0.00	\$402.00	100.00%
		\$4,400.00	\$7,187.89	\$7,187.89	(\$2,787.89)	\$0.00	(\$2,787.89)	-63.36%
24.745.10001	SALARIES-DEPUTY	\$55,737.00	\$56,671.04	\$56,671.04	(\$934.04)	\$0.00	(\$934.04)	-1.68%
24.745.10008	DRUG TASK FORCE-OVERTIME	\$8,080.00	\$8,085.13	\$8,085.13	(\$5.13)	\$0.00	(\$5.13)	-0.06%
24.745.11010	FICA Dept: DRUG TASK FORCE GRANT - 745	\$4,876.00	\$4,923.29	\$4,923.29	(\$47.29)	\$0.00	(\$47.29)	-0.97%
		\$68,613.00	\$69,679.46	\$69,679.46	(\$1,066.46)	\$0.00	(\$1,066.46)	-1.55%
24.850.12029	CONTRACT SERVICES \$123,450	\$0.00	\$64,544.02	\$64,544.02	(\$64,544.02)	\$0.00	(\$64,544.02)	0.00%
24.850.21096	BLDG ADD & MAJOR RENOV. \$45.87 Dept: ARRA EECBG - 850	\$0.00	\$14,967.18	\$14,967.18	(\$14,967.18)	\$0.00	(\$14,967.18)	0.00%
		\$0.00	\$79,511.20	\$79,511.20	(\$79,511.20)	\$0.00	(\$79,511.20)	0.00%
24.953.10001	REGIONAL NETWORK/CURN COORDIN	\$52,520.00	\$51,923.55	\$51,923.55	\$596.45	\$0.00	\$596.45	1.14%
24.953.11010	FICA	\$4,018.00	\$3,957.27	\$3,957.27	\$60.73	\$0.00	\$60.73	1.51%
24.953.11011	LIFE INSURANCE	\$51.00	\$20.58	\$20.58	\$30.42	\$0.00	\$30.42	59.65%
24.953.11013	RETIREMENT	\$5,825.00	\$4,604.29	\$4,604.29	\$1,220.71	\$0.00	\$1,220.71	20.96%
24.953.11014	WORKERS COMPENSATION	\$1,325.00	\$1,301.94	\$1,301.94	\$23.06	\$0.00	\$23.06	1.74%
24.953.11015	UNEMPLOYMENT COMP INSURANCE	\$22.00	\$22.00	\$22.00	\$0.00	\$0.00	\$0.00	0.00%
24.953.11017	EDUCATION & TRAINING	\$1,000.00	\$799.90	\$799.90	\$200.10	\$0.00	\$200.10	20.01%
24.953.11018	EXPENSE ACCOUNT State budget \$	\$2,357.00	\$0.00	\$0.00	\$2,357.00	\$0.00	\$2,357.00	100.00%
24.953.11019	TRAVEL	\$2,000.00	\$2,666.66	\$2,666.66	(\$666.66)	\$0.00	(\$666.66)	-33.33%
24.953.13030	OCCUPANCY/RENT	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	0.00%
24.953.13036	OFFICE SUPPLIES	\$2,200.00	\$2,837.54	\$2,837.54	(\$637.54)	\$0.00	(\$637.54)	-28.98%
24.953.16088	TELEPHONE/INTERNET	\$528.00	\$604.73	\$604.73	(\$76.73)	\$0.00	(\$76.73)	-14.53%
24.953.19082	GENERAL MAINTENANCE & REPAIRS Dept: REGIONAL NETWORK/CUFSAP - 953	\$453.00	\$0.00	\$0.00	\$453.00	\$0.00	\$453.00	100.00%
		\$74,699.00	\$71,138.46	\$71,138.46	\$3,560.54	\$0.00	\$3,560.54	4.77%
24.955.10001	SALARY	\$46,068.00	\$44,473.45	\$44,473.45	\$1,594.55	\$0.00	\$1,594.55	3.46%
24.955.11010	FICA	\$3,525.00	\$3,155.04	\$3,155.04	\$369.96	\$0.00	\$369.96	10.50%
24.955.11011	LIFE INSURANCE	\$0.00	\$20.58	\$20.58	(\$20.58)	\$0.00	(\$20.58)	0.00%
24.955.11012	GROUP HEALTH INSURANCE	\$13,202.00	\$11,919.58	\$11,919.58	\$1,282.42	\$0.00	\$1,282.42	9.71%
24.955.11013	RETIREMENT	\$5,109.00	\$3,958.23	\$3,958.23	\$1,150.77	\$0.00	\$1,150.77	22.52%
24.955.11014	WORKERS COMPENSATION	\$48.00	\$42.99	\$42.99	\$3.01	\$0.00	\$3.01	6.54%
24.955.11016	DENTAL INSURANCE	\$750.00	\$699.27	\$699.27	\$50.73	\$0.00	\$50.73	6.76%
24.955.11018	EXPENSE ACCOUNT Dept: PHINC - 955	\$1,300.00	(\$79.47)	(\$79.47)	\$1,379.47	\$0.00	\$1,379.47	106.11%
		\$70,000.00	\$64,189.67	\$64,189.67	\$5,810.33	\$0.00	\$5,810.33	8.30%
24.964.10001	SALARY FOR DFC \$45,300	\$47,672.00	\$37,332.50	\$37,332.50	\$10,339.50	\$0.00	\$10,339.50	21.69%
24.964.11010	FICA \$3,466	\$3,647.00	\$2,870.85	\$2,870.85	\$776.15	\$0.00	\$776.15	21.28%
24.964.11011	LIFE INSURANCE \$51	\$51.00	\$18.86	\$18.86	\$32.14	\$0.00	\$32.14	63.02%
24.964.11013	RETIREMENT \$3,660	\$5,287.00	\$3,264.97	\$3,264.97	\$2,022.03	\$0.00	\$2,022.03	38.25%
24.964.11014	WORKERS COMPENSATION \$1,133	\$1,133.00	\$1,058.99	\$1,058.99	\$74.01	\$0.00	\$74.01	6.53%
24.964.11015	UNEMPLOYMENT \$44	\$44.00	\$12.55	\$12.55	\$31.45	\$0.00	\$31.45	71.48%
24.964.11017	TRAINING & EDUCATION \$500	\$0.00	\$425.00	\$425.00	(\$425.00)	\$0.00	(\$425.00)	0.00%
24.964.11018	EXPENSE ACCOUNT \$14,900.	\$30,159.00	\$16,530.78	\$16,530.78	\$13,628.22	\$0.00	\$13,628.22	45.19%
24.964.11019	TRAVEL \$6,370	\$8,512.00	\$6,458.61	\$6,458.61	\$2,053.39	\$0.00	\$2,053.39	24.12%
24.964.12029	CONTRACT SERVICES \$18,600	\$19,195.00	\$39,098.55	\$39,098.55	(\$19,903.55)	\$0.00	(\$19,903.55)	-103.69%
24.964.12031	MARKETING/ADVERTISING \$1,761	\$0.00	\$2,600.16	\$2,600.16	(\$2,600.16)	\$0.00	(\$2,600.16)	0.00%
24.964.13030	OCCUPANCY/OFFICE RENT \$3,600	\$3,600.00	\$3,600.00	\$3,600.00	\$0.00	\$0.00	\$0.00	0.00%
24.964.13032	GENERAL SUPPLIES \$4,700	\$4,200.00	\$3,388.00	\$3,388.00	\$812.00	\$0.00	\$812.00	19.33%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

From Date: 7/1/2011

To Date: 6/30/2012

☐ Include pre encumbrance

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☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	%
24.964.13038	POSTAGE \$296	\$300.00	\$46.62	\$46.62	\$253.38	\$0.00	\$253.38	84.46%
24.964.16068	TELEPHONE \$0	\$1,200.00	\$435.54	\$435.54	\$764.46	\$0.00	\$764.46	63.71%
	Dept: SAMSHA DFC \$125,000 - 964	\$125,000.00	\$117,141.98	\$117,141.98	\$7,858.02	\$0.00	\$7,858.02	6.29%
24.965.10001	SALARIES	\$142,000.00	\$43,157.56	\$43,157.56	\$98,842.44	\$0.00	\$98,842.44	69.61%
24.965.11010	FICA	\$16,188.00	\$4,911.86	\$4,911.86	\$11,276.14	\$0.00	\$11,276.14	69.66%
24.965.11011	LIFE INSURANCE	\$324.00	\$106.51	\$106.51	\$217.49	\$0.00	\$217.49	67.13%
24.965.11012	HEALTH INSURANCE	\$35,074.00	\$10,658.92	\$10,658.92	\$24,415.08	\$0.00	\$24,415.08	69.61%
24.965.11014	WORKERS COMP	\$755.00	\$229.60	\$229.60	\$525.40	\$0.00	\$525.40	69.59%
24.965.11016	DENTAL INSURANCE	\$1,619.00	\$491.99	\$491.99	\$1,127.01	\$0.00	\$1,127.01	69.61%
24.965.11017	TRAINING & EDUCATION	\$2,000.00	\$515.00	\$515.00	\$1,485.00	\$0.00	\$1,485.00	74.25%
24.965.11018	EXPENSE (IN-DIRECT COST)	\$19,901.00	\$4,731.98	\$4,731.98	\$15,169.02	\$0.00	\$15,169.02	76.22%
24.965.11019	TRAVEL	\$5,650.00	\$477.32	\$477.32	\$5,072.68	\$0.00	\$5,072.68	91.40%
24.965.12029	CONTRACT SERVICES CONSULT	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	100.00%
24.965.13032	GENERAL SUPPLIES	\$13,159.00	\$0.00	\$0.00	\$13,159.00	\$0.00	\$13,159.00	100.00%
	Dept: SCARDP: CSA & MHD - 965	\$276,570.00	\$65,280.74	\$65,280.74	\$211,289.26	\$0.00	\$211,289.26	76.40%
	Fund: GRANTS - 24	\$857,378.00	\$604,271.91	\$604,271.91	\$253,106.09	\$0.00	\$253,106.09	29.52%
40.480.21097	SCHC CAPITAL	\$54,500.00	\$51,628.17	\$51,628.17	\$2,871.83	\$0.00	\$2,871.83	5.27%
	Dept: SCHC CAPITAL - 480	\$54,500.00	\$51,628.17	\$51,628.17	\$2,871.83	\$0.00	\$2,871.83	5.27%
40.492.10001	MARKETING SALARIES	\$96,490.00	\$79,539.19	\$79,539.19	\$16,950.81	\$0.00	\$16,950.81	17.57%
40.492.10007	ET BUY BACK	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
40.492.10008	OVERTIME	\$500.00	\$515.63	\$515.63	(\$15.63)	\$0.00	(\$15.63)	-3.13%
40.492.11010	FICA	\$7,458.00	\$5,459.36	\$5,459.36	\$1,998.64	\$0.00	\$1,998.64	26.80%
40.492.11011	GROUP LIFE INSURANCE	\$43.00	\$35.42	\$35.42	\$7.58	\$0.00	\$7.58	17.63%
40.492.11012	GROUP HEALTH INSURANCE	\$44,822.00	\$30,386.40	\$30,386.40	\$14,435.60	\$0.00	\$14,435.60	32.21%
40.492.11013	RETIREMENT	\$10,812.00	\$7,039.21	\$7,039.21	\$3,772.79	\$0.00	\$3,772.79	34.89%
40.492.11014	WORKERS COMPENSATION	\$275.00	\$273.16	\$273.16	\$1.84	\$0.00	\$1.84	0.67%
40.492.11015	UNEMPLOYMENT COMP INSURANCE	\$92.00	\$92.00	\$92.00	\$0.00	\$0.00	\$0.00	0.00%
40.492.11016	DENTAL INSURANCE	\$2,362.00	\$1,588.46	\$1,588.46	\$773.54	\$0.00	\$773.54	32.75%
40.492.11017	EDUCATION AND TRAINING	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
40.492.11019	TRAVEL EXPENSES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.492.12031	ADVERTISING & PUBLIC RELATION	\$7,200.00	\$3,141.00	\$3,141.00	\$4,059.00	\$0.00	\$4,059.00	56.38%
40.492.13032	MARKETING SUPPLIES & MATERIAL	\$2,000.00	\$440.25	\$440.25	\$1,559.75	\$0.00	\$1,559.75	77.99%
40.492.13036	OFFICE SUPPLIES	\$900.00	\$1,192.51	\$1,192.51	(\$292.51)	\$0.00	(\$292.51)	-32.50%
	Dept: MARKETING - 492	\$174,954.00	\$129,702.59	\$129,702.59	\$45,251.41	\$0.00	\$45,251.41	25.86%
40.500.10001	SALARIES	\$172,019.00	\$168,130.57	\$168,130.57	\$3,888.43	\$0.00	\$3,888.43	2.26%
40.500.10007	E.T. BUY BACK	\$500.00	\$465.60	\$465.60	\$34.40	\$0.00	\$34.40	6.88%
40.500.10008	OVERTIME	\$700.00	\$279.98	\$279.98	\$420.02	\$0.00	\$420.02	60.00%
40.500.11010	FICA	\$13,251.00	\$12,269.69	\$12,269.69	\$981.31	\$0.00	\$981.31	7.41%
40.500.11011	GROUP LIFE INSURANCE	\$65.00	\$61.75	\$61.75	\$3.25	\$0.00	\$3.25	5.00%
40.500.11012	GROUP HEALTH INSURANCE	\$38,004.00	\$43,063.61	\$43,063.61	(\$5,059.61)	\$0.00	(\$5,059.61)	-13.31%
40.500.11013	RETIREMENT	\$19,210.00	\$14,960.51	\$14,960.51	\$4,249.49	\$0.00	\$4,249.49	22.12%
40.500.11014	WORKERS COMPENSATION	\$546.00	\$542.40	\$542.40	\$3.60	\$0.00	\$3.60	0.66%
40.500.11015	UNEMPLOYMENT COMP INSURANCE	\$138.00	\$138.00	\$138.00	\$0.00	\$0.00	\$0.00	0.00%
40.500.11016	DENTAL INSURANCE	\$1,460.00	\$1,895.68	\$1,895.68	(\$435.68)	\$0.00	(\$435.68)	-29.84%
40.500.11017	EDUCATION & CONFERENCES	\$6,000.00	\$1,347.78	\$1,347.78	\$4,652.22	\$0.00	\$4,652.22	77.54%
40.500.11019	TRAVEL	\$800.00	\$987.61	\$987.61	(\$187.61)	\$0.00	(\$187.61)	-10.95%
40.500.12021	AUDIT	\$7,500.00	\$6,071.12	\$6,071.12	\$1,428.88	\$0.00	\$1,428.88	19.05%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

From Date: 7/1/2011 To Date: 6/30/2012

☐ Include pre encumbrance ☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.500.12029	CONTRACT SERVICES	\$69,850.00	\$60,244.44	\$60,244.44	\$9,605.56	\$0.00	\$9,605.56	13.75%
40.500.13032	GENERAL SUPPLIES	\$0.00	\$19.54	\$19.54	(\$19.54)	\$0.00	(\$19.54)	0.00%
40.500.13036	OFFICE SUPPLIES	\$7,500.00	\$6,043.74	\$6,043.74	\$1,456.26	\$0.00	\$1,456.26	19.42%
40.500.13037	DUES,LICENSES & SUBSCRIPTIONS	\$7,655.00	\$5,767.80	\$5,767.80	\$1,887.20	\$0.00	\$1,887.20	24.65%
40.500.13038	POSTAGE	\$6,000.00	\$5,909.82	\$5,909.82	\$90.18	\$0.00	\$90.18	1.50%
40.500.16068	TELEPHONE/INTERNET	\$36,000.00	\$37,259.21	\$37,259.21	(\$1,259.21)	\$0.00	(\$1,259.21)	-3.50%
40.500.17075	MEDICAID WRITE OFF'S	\$200,000.00	\$339,321.06	\$339,321.06	(\$139,321.06)	\$0.00	(\$139,321.06)	-69.66%
40.500.20092	MEDICAID ASSESSMENT	\$651,904.00	\$590,209.08	\$590,209.08	\$61,694.92	\$0.00	\$61,694.92	9.46%
40.500.21097	EQUIPMENT	\$7,000.00	\$8,177.07	\$8,177.07	(\$1,177.07)	\$0.00	(\$1,177.07)	-16.82%
40.500.22093	INSURANCE	\$48,300.00	\$48,300.00	\$48,300.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: ADMINISTRATION - 500	\$1,294,402.00	\$1,351,366.06	\$1,351,366.06	(\$56,964.06)	\$0.00	(\$56,964.06)	-4.40%
40.501.15051	RESIDENT STORE FUND 40	\$6,500.00	\$9,230.74	\$9,230.74	(\$2,730.74)	\$0.00	(\$2,730.74)	-42.01%
	Dept: SCHC RESIDENT ACCOUNT - 501	\$6,500.00	\$9,230.74	\$9,230.74	(\$2,730.74)	\$0.00	(\$2,730.74)	-42.01%
40.530.10001	SALARIES	\$710,796.00	\$694,246.74	\$694,246.74	\$16,549.26	\$0.00	\$16,549.26	2.33%
40.530.10007	E.T. BUY BACK	\$1,200.00	\$771.60	\$771.60	\$428.40	\$0.00	\$428.40	35.70%
40.530.10008	OVERTIME	\$17,000.00	\$22,996.99	\$22,996.99	(\$5,996.99)	\$0.00	(\$5,996.99)	-35.28%
40.530.10009	PERFORMANCE INCREASE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
40.530.11010	FICA	\$55,921.00	\$48,215.77	\$48,215.77	\$7,705.23	\$0.00	\$7,705.23	13.78%
40.530.11011	GROUP LIFE INSURANCE	\$540.00	\$410.74	\$410.74	\$129.26	\$0.00	\$129.26	23.94%
40.530.11012	GROUP HEALTH INSURANCE	\$270,461.00	\$234,790.14	\$234,790.14	\$35,670.86	\$0.00	\$35,670.86	13.19%
40.530.11013	RETIREMENT	\$81,068.00	\$59,501.46	\$59,501.46	\$21,566.54	\$0.00	\$21,566.54	26.60%
40.530.11014	WORKERS COMPENSATION	\$15,243.00	\$15,141.54	\$15,141.54	\$101.46	\$0.00	\$101.46	0.67%
40.530.11015	UNEMPLOYMENT COMP INSURANCE	\$1,150.00	\$1,150.00	\$1,150.00	\$0.00	\$0.00	\$0.00	0.00%
40.530.11016	DENTAL INSURANCE	\$12,729.00	\$12,146.42	\$12,146.42	\$582.58	\$0.00	\$582.58	4.58%
40.530.11017	EDUCATION & CONFERENCES	\$1,000.00	\$1,064.18	\$1,064.18	(\$64.18)	\$0.00	(\$64.18)	-6.42%
40.530.12029	CONTRACT SERVICES	\$66,240.00	\$42,237.11	\$42,237.11	\$24,002.89	\$0.00	\$24,002.89	36.24%
40.530.13032	GENERAL SUPPLIES	\$67,000.00	\$61,122.78	\$61,122.78	\$5,877.22	\$0.00	\$5,877.22	8.77%
40.530.14042	FOOD	\$625,150.00	\$648,669.51	\$648,669.51	(\$23,519.51)	\$0.00	(\$23,519.51)	-3.76%
40.530.21097	EQUIPMENT	\$5,000.00	\$4,690.13	\$4,690.13	\$309.87	\$0.00	\$309.87	6.20%
	Dept: DIETARY - 530	\$1,932,498.00	\$1,847,155.11	\$1,847,155.11	\$85,342.89	\$0.00	\$85,342.89	4.42%
40.540.10001	SALARIES SUPERVISORS STAFF	\$538,960.00	\$519,770.09	\$519,770.09	\$19,189.91	\$0.00	\$19,189.91	3.56%
40.540.10002	SALARIES REGISTERED NURSES	\$372,355.00	\$456,351.31	\$456,351.31	(\$83,996.31)	\$0.00	(\$83,996.31)	-22.56%
40.540.10003	SALARIES L.P.N.'S	\$1,016,376.00	\$943,606.06	\$943,606.06	\$72,769.94	\$0.00	\$72,769.94	7.16%
40.540.10004	SALARIES NURSING AIDES	\$2,118,775.00	\$1,904,158.81	\$1,904,158.81	\$214,616.19	\$0.00	\$214,616.19	10.13%
40.540.10005	SALARIES-LNA TRAINEES	\$0.00	(\$0.02)	(\$0.02)	\$0.02	\$0.00	\$0.02	0.00%
40.540.10006	CLERICAL	\$118,674.00	\$122,928.57	\$122,928.57	(\$4,254.57)	\$0.00	(\$4,254.57)	-3.59%
40.540.10007	E.T. BUY BACK	\$2,500.00	\$4,975.60	\$4,975.60	(\$2,475.60)	\$0.00	(\$2,475.60)	-99.02%
40.540.10008	OVERTIME	\$423,949.00	\$332,785.82	\$332,785.82	\$91,163.18	\$0.00	\$91,163.18	21.50%
40.540.10009	PERFORMANCE INCREASE	\$10,000.00	\$8,500.00	\$8,500.00	\$1,500.00	\$0.00	\$1,500.00	15.00%
40.540.10022	SALARIES RN - PER DIEM	\$159,581.00	\$170,796.69	\$170,796.69	(\$11,215.69)	\$0.00	(\$11,215.69)	-7.03%
40.540.10033	SALARIES L.P.N.'s - PER DIEM	\$179,361.00	\$148,912.58	\$148,912.58	\$30,448.42	\$0.00	\$30,448.42	16.98%
40.540.10044	SALARIES NURSING AIDES-PER DIE	\$111,514.00	\$240,869.20	\$240,869.20	(\$129,355.20)	\$0.00	(\$129,355.20)	-116.00%
40.540.10055	RN AGENCY NURSING	\$0.00	\$2,131.50	\$2,131.50	(\$2,131.50)	\$0.00	(\$2,131.50)	0.00%
40.540.10066	LPN AGENCY NURSING	\$0.00	\$2,464.51	\$2,464.51	(\$2,464.51)	\$0.00	(\$2,464.51)	0.00%
40.540.10077	LNA AGENCY NURSING	\$0.00	\$7,280.51	\$7,280.51	(\$7,280.51)	\$0.00	(\$7,280.51)	0.00%
40.540.11010	FICA	\$386,481.00	\$339,812.23	\$339,812.23	\$46,668.77	\$0.00	\$46,668.77	12.08%
40.540.11011	GROUP LIFE INSURANCE	\$2,289.00	\$1,836.80	\$1,836.80	\$452.20	\$0.00	\$452.20	19.76%
40.540.11012	GROUP HEALTH INSURANCE	\$1,199,013.00	\$983,019.19	\$983,019.19	\$215,993.81	\$0.00	\$215,993.81	18.01%
40.540.11013	RETIREMENT	\$510,316.00	\$275,160.43	\$275,160.43	\$235,155.57	\$0.00	\$235,155.57	46.08%

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To Date: 6/30/2012

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.540.11014	WORKERS COMPENSATION	\$154,965.00	\$153,933.19	\$153,933.19	\$1,031.81	\$0.00	\$1,031.81	0.67%
40.540.11015	UNEMPLOYMENT COMP INSURANCE	\$47,500.00	\$47,500.00	\$47,500.00	\$0.00	\$0.00	\$0.00	0.00%
40.540.11016	DENTAL INSURANCE	\$57,134.00	\$50,781.36	\$50,781.36	\$6,352.64	\$0.00	\$6,352.64	11.12%
40.540.11017	EDUCATION & CONFERENCES	\$10,000.00	\$9,444.28	\$9,444.28	\$555.72	\$0.00	\$555.72	5.56%
40.540.12030	EQUIPMENT RENTAL	\$5,000.00	\$5,848.30	\$5,848.30	(\$848.30)	\$0.00	(\$848.30)	-16.97%
40.540.13032	GENERAL SUPPLIES	\$15,000.00	\$16,784.49	\$16,784.49	(\$1,784.49)	\$0.00	(\$1,784.49)	-11.76%
40.540.14052	MEDICAL SUPPLIES	\$265,000.00	\$269,661.69	\$269,661.69	(\$4,661.69)	\$0.00	(\$4,661.69)	-1.76%
40.540.14053	OXYGEN	\$10,000.00	\$7,784.40	\$7,784.40	\$2,215.60	\$0.00	\$2,215.60	22.16%
40.540.19082	GENERAL MAINTENANCE & REPAIRS	\$6,000.00	\$10,414.49	\$10,414.49	(\$4,414.49)	\$0.00	(\$4,414.49)	-73.57%
40.540.21097	EQUIPMENT	\$35,000.00	\$30,151.12	\$30,151.12	\$4,848.88	\$0.00	\$4,848.88	13.85%
	Dept: NURSING - 540	\$7,755,743.00	\$7,067,643.20	\$7,067,643.20	\$688,099.80	\$0.00	\$688,099.80	8.87%
40.550.10001	SALARIES	\$363,778.00	\$354,904.58	\$354,904.58	\$8,873.42	\$0.00	\$8,873.42	2.44%
40.550.10007	ET BUY BACK	\$1,500.00	\$906.52	\$906.52	\$593.48	\$0.00	\$593.48	39.57%
40.550.10008	OVERTIME	\$9,000.00	\$10,494.28	\$10,494.28	(\$1,494.28)	\$0.00	(\$1,494.28)	-16.60%
40.550.10009	PERFORMANCE INCREASE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
40.550.11010	FICA	\$28,671.00	\$25,200.04	\$25,200.04	\$3,470.96	\$0.00	\$3,470.96	12.11%
40.550.11011	GROUP LIFE INSURANCE	\$176.00	\$153.91	\$153.91	\$22.09	\$0.00	\$22.09	12.55%
40.550.11012	GROUP HEALTH INSURANCE	\$127,398.00	\$105,737.19	\$105,737.19	\$21,658.81	\$0.00	\$21,658.81	17.00%
40.550.11013	RETIREMENT	\$38,791.00	\$29,812.77	\$29,812.77	\$8,978.23	\$0.00	\$8,978.23	23.15%
40.550.11014	WORKERS COMPENSATION	\$7,124.00	\$7,076.57	\$7,076.57	\$47.43	\$0.00	\$47.43	0.67%
40.550.11015	UNEMPLOYMENT COMP INSURANCE	\$1,320.00	\$1,320.00	\$1,320.00	\$0.00	\$0.00	\$0.00	0.00%
40.550.11016	DENTAL INSURANCE	\$6,412.00	\$4,842.60	\$4,842.60	\$1,569.40	\$0.00	\$1,569.40	24.48%
40.550.11017	EDUCATION & TRAINING	\$2,500.00	\$1,382.82	\$1,382.82	\$1,117.18	\$0.00	\$1,117.18	44.69%
40.550.12025	OPERATIONS: DIETARY MAINTENANC	\$12,000.00	\$11,830.70	\$11,830.70	\$169.30	\$0.00	\$169.30	1.41%
40.550.12029	CONTRACT SERVICES	\$89,220.00	\$85,713.74	\$85,713.74	\$3,506.26	\$0.00	\$3,506.26	3.93%
40.550.13032	GENERAL SUPPLIES	\$23,900.00	\$17,378.20	\$17,378.20	\$6,521.80	\$0.00	\$6,521.80	27.29%
40.550.13037	DUES, LICENSES & SUBSCRIPTIONS	\$1,820.00	\$1,209.99	\$1,209.99	\$610.01	\$0.00	\$610.01	33.52%
40.550.18061	ELECTRICITY	\$160,000.00	\$172,689.44	\$172,689.44	(\$12,689.44)	\$0.00	(\$12,689.44)	-7.93%
40.550.18062	PROPANE	\$30,000.00	\$38,296.54	\$38,296.54	(\$8,296.54)	\$0.00	(\$8,296.54)	-27.66%
40.550.18065	FUEL OIL	\$206,800.00	\$178,175.49	\$178,175.49	\$28,624.51	\$0.00	\$28,624.51	13.84%
40.550.18069	GASOLINE	\$8,000.00	\$15,695.36	\$15,695.36	(\$7,695.36)	\$0.00	(\$7,695.36)	-96.19%
40.550.18080	CARE OF GROUNDS	\$8,000.00	\$10,208.29	\$10,208.29	(\$2,208.29)	\$0.00	(\$2,208.29)	-27.60%
40.550.19080	SEWER COSTS	\$70,000.00	\$70,733.73	\$70,733.73	(\$733.73)	\$0.00	(\$733.73)	-1.05%
40.550.19082	GENERAL MAINTENANCE & REPAIRS	\$75,000.00	\$82,625.38	\$82,625.38	(\$7,625.38)	\$0.00	(\$7,625.38)	-10.17%
40.550.19084	VEHICLE REPAIRS	\$7,000.00	\$5,660.65	\$5,660.65	\$1,339.35	\$0.00	\$1,339.35	19.13%
40.550.20093	TAXES-PROPERTY	\$32,500.00	\$27,083.00	\$27,083.00	\$5,417.00	\$0.00	\$5,417.00	16.67%
40.550.21096	BUILDING ADDITIONS & RENOVATI	\$0.00	\$4,129.33	\$4,129.33	(\$4,129.33)	\$0.00	(\$4,129.33)	0.00%
40.550.21097	EQUIPMENT	\$2,000.00	\$2,740.87	\$2,740.87	(\$740.87)	\$0.00	(\$740.87)	-37.04%
	Dept: OPERATION OF PLANT - 550	\$1,313,408.00	\$1,266,001.99	\$1,266,001.99	\$47,406.01	\$0.00	\$47,406.01	3.61%
40.555.10001	OFFICE SALARIES	\$32,603.00	\$33,271.07	\$33,271.07	(\$668.07)	\$0.00	(\$668.07)	-2.05%
40.555.10007	ET BUY BACK	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
40.555.10008	OVERTIME	\$250.00	\$289.35	\$289.35	(\$39.35)	\$0.00	(\$39.35)	-15.74%
40.555.11010	FICA	\$2,559.00	\$2,222.40	\$2,222.40	\$336.60	\$0.00	\$336.60	13.15%
40.555.11011	GROUP LIFE/DISABILITY	\$22.00	\$20.58	\$20.58	\$1.42	\$0.00	\$1.42	6.45%
40.555.11012	GROUP HEALTH INSURANCE	\$17,202.00	\$15,843.02	\$15,843.02	\$1,358.98	\$0.00	\$1,358.98	7.90%
40.555.11013	RETIREMENT	\$3,710.00	\$2,883.80	\$2,883.80	\$826.20	\$0.00	\$826.20	22.27%
40.555.11014	WORKERS COMPENSATION	\$1,032.00	\$1,025.16	\$1,025.16	\$6.84	\$0.00	\$6.84	0.66%
40.555.11015	UNEMPLOYMENT COMP INSURANCE	\$184.00	\$184.00	\$184.00	\$0.00	\$0.00	\$0.00	0.00%
40.555.11016	DENTAL INSURANCE	\$718.00	\$724.81	\$724.81	(\$6.81)	\$0.00	(\$6.81)	-0.95%
40.555.11017	EDUCATION & TRAINING	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2011

To Date: 6/30/2012

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.555.12029	CONTRACT SERVICES	\$350.00	\$199.58	\$199.58	\$150.42	\$0.00	\$150.42	42.98%
40.555.13032	GENERAL SUPPLIES	\$700.00	\$371.52	\$371.52	\$328.48	\$0.00	\$328.48	46.93%
40.555.19082	GENERAL MAINTENANCE & REPAIRS	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	Dept: CENTRAL SUPPLY - 555	\$60,430.00	\$57,035.29	\$57,035.29	\$3,394.71	\$0.00	\$3,394.71	5.62%
40.560.10001	SALARIES	\$175,928.00	\$173,531.94	\$173,531.94	\$2,396.06	\$0.00	\$2,396.06	1.36%
40.560.10008	OVERTIME	\$2,500.00	\$8,812.25	\$8,812.25	(\$6,312.25)	\$0.00	(\$6,312.25)	-252.49%
40.560.10009	PERFORMANCE INCREASE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
40.560.11010	FICA	\$13,688.00	\$12,907.06	\$12,907.06	\$780.94	\$0.00	\$780.94	5.71%
40.560.11011	GROUP LIFE INSURANCE	\$151.00	\$97.08	\$97.08	\$53.92	\$0.00	\$53.92	35.71%
40.560.11012	GROUP HEALTH INSURANCE	\$66,430.00	\$25,259.37	\$25,259.37	\$31,170.63	\$0.00	\$31,170.63	55.24%
40.560.11013	RETIREMENT	\$19,843.00	\$14,533.21	\$14,533.21	\$5,309.79	\$0.00	\$5,309.79	26.76%
40.560.11014	WORKERS COMPENSATION	\$6,358.00	\$6,315.67	\$6,315.67	\$42.33	\$0.00	\$42.33	0.67%
40.560.11015	UNEMPLOYMENT COMP INSURANCE	\$1,144.00	\$1,144.00	\$1,144.00	\$0.00	\$0.00	\$0.00	0.00%
40.560.11016	DENTAL INSURANCE	\$3,140.00	\$2,086.04	\$2,086.04	\$1,053.96	\$0.00	\$1,053.96	33.57%
40.560.11017	EDUCATION & TRAINING	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
40.560.13032	GENERAL SUPPLIES	\$22,000.00	\$22,051.43	\$22,051.43	(\$51.43)	\$0.00	(\$51.43)	-0.23%
40.560.14043	LINEN	\$25,000.00	\$22,855.05	\$22,855.05	\$2,144.95	\$0.00	\$2,144.95	8.58%
40.560.19082	GENERAL MAINTENANCE & REPAIRS	\$12,000.00	\$10,909.73	\$10,909.73	\$1,090.27	\$0.00	\$1,090.27	9.09%
40.560.21097	EQUIPMENT	\$5,200.00	\$4,795.64	\$4,795.64	\$404.36	\$0.00	\$404.36	7.78%
	Dept: LAUNDRY & LINEN - 560	\$344,362.00	\$305,298.47	\$305,298.47	\$39,063.53	\$0.00	\$39,063.53	11.35%
40.570.10001	SALARIES	\$350,207.74	\$359,507.74	\$359,507.74	(\$9,300.74)	\$0.00	(\$9,300.74)	-2.68%
40.570.10008	OVERTIME	\$3,500.00	\$2,195.30	\$2,195.30	\$1,304.70	\$0.00	\$1,304.70	37.28%
40.570.10009	PERFORMANCE INCREASE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
40.570.11010	FICA	\$27,173.00	\$23,977.84	\$23,977.84	\$3,195.16	\$0.00	\$3,195.16	11.76%
40.570.11011	GROUP LIFE INSURANCE	\$324.00	\$245.98	\$245.98	\$78.02	\$0.00	\$78.02	24.08%
40.570.11012	GROUP HEALTH INSURANCE	\$143,760.00	\$130,883.12	\$130,883.12	\$12,876.88	\$0.00	\$12,876.88	8.96%
40.570.11013	RETIREMENT	\$39,392.00	\$29,088.57	\$29,088.57	\$10,303.43	\$0.00	\$10,303.43	26.16%
40.570.11014	WORKERS COMPENSATION	\$12,107.00	\$12,026.39	\$12,026.39	\$80.61	\$0.00	\$80.61	0.67%
40.570.11015	UNEMPLOYMENT COMP INSURANCE	\$2,940.00	\$2,940.00	\$2,940.00	\$0.00	\$0.00	\$0.00	0.00%
40.570.11016	DENTAL INSURANCE	\$6,968.00	\$6,908.04	\$6,908.04	\$59.96	\$0.00	\$59.96	0.86%
40.570.11017	EDUCATION & TRAINING	\$1,000.00	\$57.51	\$57.51	\$942.49	\$0.00	\$942.49	94.25%
40.570.12029	CONTRACT SERVICES	\$2,300.00	\$2,304.06	\$2,304.06	(\$4.06)	\$0.00	(\$4.06)	-0.18%
40.570.12039	FLOOR CARE	\$4,500.00	\$8,074.10	\$8,074.10	(\$3,574.10)	\$0.00	(\$3,574.10)	-79.42%
40.570.13033	CLEANING SUPPLIES	\$37,000.00	\$34,146.37	\$34,146.37	\$2,853.63	\$0.00	\$2,853.63	7.71%
40.570.13037	DUES LICENSES SUBSCRIPTIONS	\$240.00	\$0.00	\$0.00	\$240.00	\$0.00	\$240.00	100.00%
40.570.19082	GENERAL MAINTENANCE & REPAIRS	\$2,000.00	\$1,221.68	\$1,221.68	\$778.32	\$0.00	\$778.32	38.92%
40.570.21097	EQUIPMENT	\$6,300.00	\$5,830.86	\$5,830.86	\$469.14	\$0.00	\$469.14	7.45%
	Dept: HOUSEKEEPING - 570	\$641,211.00	\$619,407.56	\$619,407.56	\$21,803.44	\$0.00	\$21,803.44	3.40%
40.580.12029	CONTRACT SERVICES	\$22,800.00	\$24,341.90	\$24,341.90	(\$1,541.90)	\$0.00	(\$1,541.90)	-6.76%
40.580.14044	DRUGS - BILLABLE	\$6,000.00	\$9,121.79	\$9,121.79	(\$3,121.79)	\$0.00	(\$3,121.79)	-52.03%
	Dept: PHYSICIAN & PHARMACY - 580	\$28,800.00	\$33,463.69	\$33,463.69	(\$4,663.69)	\$0.00	(\$4,663.69)	-16.19%
40.585.12032	THERAPY SERVICES	\$240,000.00	\$211,840.93	\$211,840.93	\$28,159.07	\$0.00	\$28,159.07	11.73%
40.585.12036	MED. PART A: XRAY EXPENSE	\$6,000.00	\$2,919.26	\$2,919.26	\$3,080.74	\$0.00	\$3,080.74	51.35%
40.585.12037	MED. PART A: LAB EXPENSE	\$10,500.00	\$10,317.74	\$10,317.74	\$182.26	\$0.00	\$182.26	1.74%
40.585.12038	MED. PART A: AMBULANCE EX	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
40.585.14044	MED. PART A: PHARMACY EXP	\$233,600.00	\$90,878.90	\$90,878.90	\$142,721.10	\$0.00	\$142,721.10	61.10%
40.585.14062	MEDICAL EXPENSES	\$1,500.00	\$7,238.01	\$7,238.01	(\$5,738.01)	\$0.00	(\$5,738.01)	-382.53%
	Dept: MEDICARE PART A - 585	\$493,100.00	\$323,194.84	\$323,194.84	\$169,905.16	\$0.00	\$169,905.16	34.46%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

From Date: 7/1/2011

To Date: 6/30/2012

☐ Include pre encumbrance

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☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.586.12033	PHYSICAL THERAPY SERVICES	\$160,000.00	\$164,697.55	\$164,697.55	(\$4,697.55)	\$0.00	(\$4,697.55)	-2.94%
40.586.12034	OCCUPATIONAL THERAPY SERVICES	\$170,000.00	\$178,691.74	\$178,691.74	(\$8,691.74)	\$0.00	(\$8,691.74)	-5.11%
40.586.12035	SPEECH THERAPY SERVICES	\$85,000.00	\$91,629.55	\$91,629.55	(\$6,629.55)	\$0.00	(\$6,629.55)	-40.97%
	Dept: MEDICARE PART B - 586	\$395,000.00	\$435,018.84	\$435,018.84	(\$40,018.84)	\$0.00	(\$40,018.84)	-10.13%
40.589.12029	MEDICAID SPEECH THERAPY	\$4,000.00	\$7,208.93	\$7,208.93	(\$3,208.93)	\$0.00	(\$3,208.93)	-80.22%
	Dept: MEDICAID SPEECH THERAPY - 589	\$4,000.00	\$7,208.93	\$7,208.93	(\$3,208.93)	\$0.00	(\$3,208.93)	-80.22%
40.591.10001	EMPLOYEES SALARI	\$0.00	\$270.25	\$270.25	(\$270.25)	\$0.00	(\$270.25)	0.00%
40.591.12029	CONTRACT SERVICES	\$29,000.00	\$13,153.78	\$13,153.78	\$15,846.22	\$0.00	\$15,846.22	54.64%
40.591.13032	GENERAL SUPPLIES	\$15,000.00	\$10,253.26	\$10,253.26	\$4,746.74	\$0.00	\$4,746.74	31.64%
	Dept: PHYSICAL THERAPY - 591	\$44,000.00	\$23,677.29	\$23,677.29	\$20,322.71	\$0.00	\$20,322.71	46.19%
40.592.12029	CONTRACT SERVICES	\$20,000.00	\$14,402.98	\$14,402.98	\$5,597.02	\$0.00	\$5,597.02	27.99%
40.592.13032	GENERAL SUPPLIES	\$4,000.00	\$4,231.32	\$4,231.32	(\$231.32)	\$0.00	(\$231.32)	-5.78%
	Dept: OCCUPATIONAL THERAPY - 592	\$24,000.00	\$18,634.30	\$18,634.30	\$5,365.70	\$0.00	\$5,365.70	22.36%
40.593.10001	SALARIES	\$225,358.00	\$207,339.56	\$207,339.56	\$18,018.44	\$0.00	\$18,018.44	8.00%
40.593.10008	OVERTIME	\$2,000.00	\$1,381.45	\$1,381.45	\$618.55	\$0.00	\$618.55	30.93%
40.593.10009	PERFORMANCE INCREASE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.593.11010	FICA	\$17,469.00	\$15,011.80	\$15,011.80	\$2,457.20	\$0.00	\$2,457.20	14.07%
40.593.11011	GROUP LIFE INSURANCE	\$176.00	\$106.85	\$106.85	\$69.15	\$0.00	\$69.15	39.29%
40.593.11012	GROUP HEALTH INSURANCE	\$91,696.00	\$27,661.68	\$27,661.68	\$64,034.32	\$0.00	\$64,034.32	69.83%
40.593.11013	RETIREMENT	\$25,325.00	\$16,584.99	\$16,584.99	\$8,740.01	\$0.00	\$8,740.01	34.51%
40.593.11014	WORKERS COMPENSATION	\$7,390.00	\$7,340.83	\$7,340.83	\$49.17	\$0.00	\$49.17	0.67%
40.593.11015	UNEMPLOYMENT COMP INSURANCE	\$1,472.00	\$1,472.00	\$1,472.00	\$0.00	\$0.00	\$0.00	0.00%
40.593.11016	DENTAL INSURANCE	\$4,937.00	\$2,132.67	\$2,132.67	\$2,804.33	\$0.00	\$2,804.33	56.80%
40.593.11017	EDUCATION & TRAINING	\$1,500.00	\$1,169.70	\$1,169.70	\$330.30	\$0.00	\$330.30	22.02%
40.593.12029	CONTRACT SERVICES	\$16,000.00	\$13,552.44	\$13,552.44	\$2,447.56	\$0.00	\$2,447.56	15.30%
40.593.13032	GENERAL SUPPLIES	\$8,000.00	\$7,220.16	\$7,220.16	\$779.84	\$0.00	\$779.84	9.75%
40.593.21097	EQUIPMENT	\$1,800.00	\$1,755.30	\$1,755.30	\$44.70	\$0.00	\$44.70	2.48%
	Dept: RECREATIONAL THERAPY - 593	\$404,123.00	\$302,729.43	\$302,729.43	\$101,393.57	\$0.00	\$101,393.57	25.09%
40.594.10001	EMPLOYEE SALARIES	\$85,663.00	\$85,015.60	\$85,015.60	\$647.40	\$0.00	\$647.40	0.76%
40.594.10007	E.T. BUY BACK	\$1,767.00	\$956.00	\$956.00	\$811.00	\$0.00	\$811.00	45.90%
40.594.11010	FICA	\$6,688.00	\$6,141.73	\$6,141.73	\$546.27	\$0.00	\$546.27	8.17%
40.594.11011	GROUP LIFE INSURANCE	\$43.00	\$41.16	\$41.16	\$1.84	\$0.00	\$1.84	4.28%
40.594.11012	GROUP HEALTH INSURANCE	\$17,202.00	\$16,567.60	\$16,567.60	\$634.40	\$0.00	\$634.40	3.69%
40.594.11013	RETIREMENT	\$9,696.00	\$4,354.86	\$4,354.86	\$5,341.14	\$0.00	\$5,341.14	55.09%
40.594.11014	WORKERS COMPENSATION	\$362.00	\$359.61	\$359.61	\$2.39	\$0.00	\$2.39	0.66%
40.594.11015	UNEMPLOYMENT COMP INSURANCE	\$368.00	\$368.00	\$368.00	\$0.00	\$0.00	\$0.00	0.00%
40.594.11016	DENTAL INSURANCE	\$1,931.00	\$1,868.80	\$1,868.80	\$62.20	\$0.00	\$62.20	3.22%
40.594.11017	EDUCATION & TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
40.594.11019	TRAVEL EXPENSE	\$250.00	\$169.29	\$169.29	\$80.71	\$0.00	\$80.71	32.28%
40.594.12029	CONTRACT SERVICES	\$21,600.00	\$18,404.60	\$18,404.60	\$3,195.40	\$0.00	\$3,195.40	14.79%
	Dept: SOCIAL SERVICES - 594	\$146,570.00	\$134,247.25	\$134,247.25	\$12,322.75	\$0.00	\$12,322.75	8.41%
40.596.12029	CONTRACT SERVICES	\$24,000.00	\$20,708.62	\$20,708.62	\$3,291.38	\$0.00	\$3,291.38	13.71%
	Dept: DENTAL SERVICE - 596	\$24,000.00	\$20,708.62	\$20,708.62	\$3,291.38	\$0.00	\$3,291.38	13.71%
40.910.20090	INTEREST ON LONG TERM NOTES	\$630.00	\$629.08	\$629.08	\$0.92	\$0.00	\$0.92	0.15%

Sullivan County

A. Monthly Expense Delegates Report

Fiscal Year: 2011-2012

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2011

To Date: 6/30/2012

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.910.20091	PRINCIPAL ON LONG TERM NOTES Dept: INTEREST PAYMENT - 910	\$10,625.00 \$11,255.00	\$10,625.00 \$11,254.08	\$10,625.00 \$11,254.08	\$0.00 \$0.92	\$0.00 \$0.00	\$0.00 \$0.92	0.00% 0.01%
40.997.15996	TRANSFER OUT ACCOUNTING/PAYRC	\$218,232.00	\$218,232.00	\$218,232.00	\$0.00	\$0.00	\$0.00	0.00%
40.997.15997	TRANSFER OUT HR/PAYROLL Dept: TRANSFER OUT - 997	\$148,530.00 \$366,762.00	\$148,530.00 \$366,762.00	\$148,530.00 \$366,762.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	0.00% 0.00%
	Fund: HEALTH CARE - 40	\$15,519,638.00	\$14,381,368.45	\$14,381,368.45	\$1,138,269.55	\$0.00	\$1,138,269.55	7.33%
41.501.15051	SCHC RESIDENT STORE ACCOUNT EX Dept: SCHC RESIDENT ACCOUNT - 501	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	0.00% 0.00%
41.505.15051	SCHC BOOK FUND-EXPENSE Dept: SCHC BOOK FUND - 505	\$700.00 \$700.00	\$25.91 \$25.91	\$25.91 \$25.91	\$674.09 \$674.09	\$0.00 \$0.00	\$674.09 \$674.09	96.30% 96.30%
41.508.15051	SCHC ALIX UNGREN FUND-EXPENSE Dept: SCHC ALIX UNGREN FUND - 508	\$2,500.00 \$2,500.00	\$0.00 \$0.00	\$0.00 \$0.00	\$2,500.00 \$2,500.00	\$0.00 \$0.00	\$2,500.00 \$2,500.00	100.00% 100.00%
41.509.15051	SCHC ELSIE HARDISON FUND-EXPEN Dept: SCHC ELSIE HARDISON FUND - 509	\$200.00 \$200.00	\$0.00 \$0.00	\$0.00 \$0.00	\$200.00 \$200.00	\$0.00 \$0.00	\$200.00 \$200.00	100.00% 100.00%
	Fund: TRUST FUNDS - 41	\$3,400.00	\$25.91	\$25.91	\$3,374.09	\$0.00	\$3,374.09	99.24%
42.700.12029	BIOMASS CAPITAL PROJECT CONTRA	\$0.00	\$6,434.03	\$6,434.03	(\$6,434.03)	\$0.00	(\$6,434.03)	0.00%
42.700.17073	MISCELLANEOUS EXPENSE Dept: FACILITIES - 700	\$0.00 \$0.00	\$4,963.55 \$11,397.58	\$4,963.55 \$11,397.58	(\$4,963.55) (\$11,397.58)	\$0.00 \$0.00	(\$4,963.55) (\$11,397.58)	0.00% 0.00%
	Fund: CAPITAL IMPROVEMENTS - 42	\$0.00	\$11,397.58	\$11,397.58	(\$11,397.58)	\$0.00	(\$11,397.58)	0.00%
Grand Total:		\$29,137,145.00	\$27,062,950.11	\$27,062,950.11	\$2,074,194.89	\$0.00	\$2,074,194.89	7.12%

End of Report

SULLIVAN COUNTY, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2012

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Assets	10
Statement of Activities	11
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	12
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities in the Statement of Net Assets	13
Statement of Revenues, Expenditures, and Changes in Fund Balances	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - All Budgeted Funds	16
Notes to Financial Statements	17
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Funding Progress	34



MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Sullivan County, New Hampshire
Newport, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of Sullivan County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of June 30, 2012, and the respective changes in financial position thereof and the respective budgetary comparison for all budgeted funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis appearing on the following pages and the supplementary information on page 34 are not a required part of the basic financial statements but is supplementary information required by accounting

Additional Offices:

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 25, 2012 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Melanson, Heath + Company P.C.
Nashua, New Hampshire
September 25, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Sullivan County, New Hampshire (the County), we offer readers this narrative overview and analysis of the financial activities of Sullivan County for the fiscal year ended June 30, 2012.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The governmental activities include general government, public safety, corrections, human services, cooperative extension, and nursing home.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The accounts of the County are reported as governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available

at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for all funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with this budget.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by the accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 13,690,583 (i.e., net assets), a change of \$ 1,819,293 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 7,351,406, a change of \$ 1,772,216 in comparison to the prior year.
- At the end of the current fiscal year, the fund balance for the general fund was \$ 7,152,043, a change of \$ 1,722,360 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$ 5,255,000, a change of \$ (660,000) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	Governmental Activities	
	<u>2012</u>	<u>2011</u>
Current assets	\$ 9,240,081	\$ 7,788,726
Noncurrent assets	13,018,388	13,427,431
Total assets	<u>22,258,469</u>	<u>21,216,157</u>
Current liabilities	2,825,195	3,049,578
Noncurrent liabilities	5,742,691	6,295,289
Total liabilities	<u>8,567,886</u>	<u>9,344,867</u>
Net assets:		
Invested in capital assets, net	7,459,427	7,103,260
Restricted	189,758	192,382
Unrestricted	6,041,398	4,575,648
Total net assets	<u>\$ 13,690,583</u>	<u>\$ 11,871,290</u>

CHANGES IN NET ASSETS

	Governmental Activities	
	<u>2012</u>	<u>2011</u>
Revenues:		
Program revenues:		
Charges for services	\$ 13,097,277	\$ 13,039,169
Operating grants and contributions	1,687,239	2,132,750
General revenues:		
County taxes	13,905,995	13,310,658
Grants and contributions not restricted to specific programs	-	69,496
Investment income	8,574	27,101
Miscellaneous	323,593	424,334
Total revenues	<u>29,022,678</u>	<u>29,003,508</u>

(continued)

(continued)

CHANGES IN NET ASSETS

	<u>Governmental Activities</u>	
	<u>2012</u>	<u>2011</u>
Expenses:		
General government	1,932,225	2,012,116
Public safety	956,906	987,301
Corrections	4,513,044	4,148,512
Human services	5,683,353	5,553,781
Cooperative extension	282,066	316,144
Nursing home	13,641,908	13,821,479
Interest expense	193,883	253,625
Total expenses	<u>27,203,385</u>	<u>27,092,958</u>
Change in net assets	1,819,293	1,910,550
Net assets - beginning of year	<u>11,871,290</u>	<u>9,960,740</u>
Net assets - end of year	<u>\$ 13,690,583</u>	<u>\$ 11,871,290</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 13,690,583, a change of \$ 1,819,293 from the prior year.

The largest portion of net assets \$ 7,459,427 reflects our investment in capital assets (e.g., land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$ 189,758 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 6,041,398 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ 1,819,293. Key elements of this change are as follows:

Operating Results:

General fund	\$ 1,722,360
Register of deeds fund	14,424
Grants fund	46,830
Capital projects fund	<u>(11,398)</u>
Subtotal operating results	1,772,216
Purchase of capital assets	475,893
Principal debt service in excess of depreciation expense	(140,928)
Change in accrued interest liability and bond premium	44,059
Change in compensated absence liability	2,482
Change in net OPEB obligation	<u>(334,429)</u>
Total	<u>\$ 1,819,293</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 7,351,406, a change of \$ 1,772,216 in comparison to the prior year. Key elements of this change are as follows:

General fund revenues and transfers in excess of expenditures and transfers out	\$ 1,722,360
Register of Deeds fund revenues and transfers in excess of expenditures and transfers out	14,424
Grants fund revenues in excess of expenditures	46,830
Capital projects fund expenditures in excess of revenues	<u>(11,398)</u>
Total	<u>\$ 1,772,216</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$ 4,210,636, while total fund

balance was \$ 7,152,043. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total budgeted expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/12</u>	<u>6/30/11</u>	<u>Change</u>	<u>% of Total Budgeted Expenditures</u>
Unassigned fund balance	\$ 4,210,636	\$ 4,387,153	\$ (176,517)	14.5%
Total fund balance	\$ 7,152,043	\$ 5,429,683	\$ 1,722,360	24.5%

The total fund balance of all funds changed by \$ 1,772,216 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 1,439,657
Expenditures less than appropriations	901,304
Use of fund balance as a funding source	(655,500)
Encumbrance timing differences	<u>86,755</u>
Total all funds	<u>\$ 1,772,216</u>

E. BUDGETARY HIGHLIGHTS

There were no changes to the total budget during fiscal year 2012.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$ 13,018,388 (net of accumulated depreciation), a decrease of \$ 409,043 from the prior year. This investment in capital assets includes land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress.

Addition information on capital assets can be found in the notes to financial statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$ 5,255,000, all of which relates to the corrections facility upgrade, was backed by the full faith and credit of the County.

Additional information on long-term debt can be found in the notes to financial statements.

G. CHANGE IN PRESENTATION

In fiscal year 2012, the Nursing Home fund was reclassified from an enterprise fund to a governmental function within the general fund.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Sullivan County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Sullivan County, New Hampshire
14 Main Street
Newport, New Hampshire 03773

SULLIVAN COUNTY, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

JUNE 30, 2012

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 5,733,459
Restricted cash	219,012
Accounts receivable, net of allowances	2,996,529
Prepaid expenses	260,378
Inventory	30,703
Noncurrent:	
Capital Assets:	
Land	105,430
Construction in progress	160,727
Capital assets, net of accumulated depreciation	<u>12,752,231</u>
TOTAL ASSETS	22,258,469
LIABILITIES	
Current:	
Accounts payable	955,282
Accrued liabilities	616,081
Deferred revenue	182,876
Restricted cash liability	219,012
Current portion of long-term liabilities:	
Notes payable	15,882
Bond premium	32,600
Bonds payable	660,000
Compensated absences	143,462
Noncurrent:	
Notes payable, net of current	15,881
Bond premium, net of current	228,200
Bonds payable, net of current	4,595,000
Compensated absences, net of current	241,851
Net OPEB obligation	<u>661,759</u>
TOTAL LIABILITIES	8,567,886
NET ASSETS	
Invested in capital assets, net of related debt	7,459,427
Restricted	189,758
Unrestricted	<u>6,041,398</u>
TOTAL NET ASSETS	\$ <u>13,690,583</u>

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Assets</u>	
	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	
Governmental Activities:				
General government	\$ 1,932,225	\$ 34,000	\$	(1,376,147)
Public safety	956,906	146,818		(720,235)
Corrections	4,513,044	513,367		(3,935,189)
Human services	5,683,353	907,082		(4,776,271)
Cooperative extension	282,066	85,972		(196,094)
Nursing home	13,641,908	-		(1,221,050)
Interest expense	193,883	-		(193,883)
Total Governmental Activities	\$ 27,203,385	\$ 1,687,239		(12,418,869)
General Revenues:				
County taxes				13,905,995
Investment income				8,574
Miscellaneous				323,593
Total general revenues				14,238,162
Change in Net Assets				1,819,293
Net Assets:				
Beginning of year				11,871,290
End of year				\$ 13,690,583

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2012

ASSETS

	General Fund	Register of Deeds Fund	Grants Fund	Capital Projects Fund	Total Governmental Funds
Cash and short-term investments	\$ 5,612,766	\$ 96,701	\$ 23,992	\$ -	\$ 5,733,459
Restricted cash	182,411	36,601	-	-	219,012
Accounts receivable, net of allowances	2,867,605	-	128,924	-	2,996,529
Prepaid expenses	260,378	-	-	-	260,378
Due from other funds	-	5,256	6,430	-	11,686
Inventory	30,703	-	-	-	30,703
TOTAL ASSETS	\$ 8,953,863	\$ 138,558	\$ 159,346	\$ -	\$ 9,251,767

LIABILITIES AND FUND BALANCES

Liabilities:					
Accounts payable	\$ 914,467	\$ 248	\$ 40,567	\$ -	\$ 955,282
Accrued liabilities	521,778	5,108	4,619	-	531,505
Due to other funds	288	-	-	11,398	11,686
Deferred revenue	182,876	-	-	-	182,876
Restricted cash liability	182,411	36,601	-	-	219,012
TOTAL LIABILITIES	1,801,820	41,957	45,186	11,398	1,900,361
Fund Balances:					
Nonspendable	291,081	-	-	-	291,081
Restricted	10,498	-	179,260	-	189,758
Committed	477,009	96,601	-	-	573,610
Assigned	2,162,819	-	-	-	2,162,819
Unassigned	4,210,636	-	(65,100)	(11,398)	4,134,138
TOTAL FUND BALANCES	7,152,043	96,601	114,160	(11,398)	7,351,406
TOTAL LIABILITIES AND FUND BALANCES	\$ 8,953,863	\$ 138,558	\$ 159,346	\$ -	\$ 9,251,767

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2012

TOTAL GOVERNMENTAL FUND BALANCES	\$ 7,351,406
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	13,018,388
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(84,576)
• Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Notes payable	(31,763)
Bond premium	(260,800)
Bonds payable	(5,255,000)
Compensated absences	(385,313)
Net OPEB obligation	<u>(661,759)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>13,690,583</u>

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	General Fund	Register of Deeds Fund	Grants Fund	Capital Projects Fund	Total Governmental Funds
Revenues:					
County taxes	\$ 13,905,995	\$ -	\$ -	\$ -	\$ 13,905,995
Nursing home	12,420,858	-	-	-	12,420,858
Charges for services	244,124	342,442	89,853	-	676,419
Intergovernmental	321,990	-	1,365,249	-	1,687,239
Investment income	8,574	-	-	-	8,574
Miscellaneous	290,993	-	-	-	290,993
Total Revenues	<u>27,192,534</u>	<u>342,442</u>	<u>1,455,102</u>	<u>-</u>	<u>28,990,078</u>
Expenditures:					
Current:					
General government	1,547,243	329,712	146	-	1,877,101
Public safety	670,968	-	236,829	-	907,797
Corrections	3,663,161	-	544,549	-	4,207,710
Human services	5,135,603	-	545,237	11,398	5,692,238
Cooperative extension	246,955	-	81,511	-	328,466
Nursing home	13,033,474	-	-	-	13,033,474
Capital outlay	269,476	-	-	-	269,476
Debt service	901,600	-	-	-	901,600
Total Expenditures	<u>25,468,480</u>	<u>329,712</u>	<u>1,408,272</u>	<u>11,398</u>	<u>27,217,862</u>
Excess (deficiency) of revenues over expenditures	1,724,054	12,730	46,830	(11,398)	1,772,216
Other Financing Sources (Uses):					
Transfers:					
Register of Deeds	(1,694)	1,694	-	-	-
Total Other Financing Sources (Uses)	<u>(1,694)</u>	<u>1,694</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,722,360	14,424	46,830	(11,398)	1,772,216
Fund Equity, at Beginning of Year, as restated	5,429,683	82,177	67,330	-	5,579,190
Fund Equity, at End of Year	<u>\$ 7,152,043</u>	<u>\$ 96,601</u>	<u>\$ 114,160</u>	<u>\$ (11,398)</u>	<u>\$ 7,351,406</u>

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2012

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 1,772,216
<ul style="list-style-type: none">• Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital asset purchases	475,893
Depreciation	(884,936)
<ul style="list-style-type: none">• The issuance of long-term debt (e.g., bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:	
Repayments of bonds payable	660,000
Repayments of notes payable	84,008
Amortization of bond premium	32,600
<ul style="list-style-type: none">• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	
	11,459
<ul style="list-style-type: none">• Some expenses reported in the Statement of Activities, such as compensated absences and net OPEB obligation, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	2,482
Net OPEB obligation	(334,429)
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>1,819,293</u>

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE
ALL BUDGETED FUNDS

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts		
Revenues and Other Sources:					
General Fund:					
County taxes	\$ 13,905,995	\$ 13,905,995	\$ 13,905,995	\$	-
Nursing home	12,844,889	12,844,889	13,350,388		505,499
Charges for services	226,376	226,376	244,124		17,748
Intergovernmental	60,500	60,500	321,990		261,490
Investment income	17,500	17,500	8,574		(8,926)
Miscellaneous	219,007	219,007	290,993		71,986
Use of fund balance	655,500	655,500	655,500		-
Other Funds:					
Register of Deeds	350,000	350,000	342,442		(7,558)
Grants	857,378	857,378	1,455,102		597,724
Transfers in	-	-	1,694		1,694
Total Revenues and Other Sources	29,137,145	29,137,145	30,576,802		1,439,657
Expenditures and Other Uses:					
General Fund:					
General government	1,560,920	1,560,920	1,570,643		(9,723)
Public safety	675,456	675,456	670,968		4,488
Corrections	3,781,000	3,781,000	3,720,516		60,484
Human services	5,277,195	5,277,195	5,135,603		141,592
Cooperative extension	267,483	267,483	246,955		20,528
Nursing home	15,156,276	15,156,276	13,969,004		1,187,272
Capital outlay	301,000	301,000	269,476		31,524
Debt service	913,792	913,792	901,600		12,192
Other Funds:					
Register of Deeds	346,645	346,645	329,712		16,933
Grants	857,378	857,378	1,408,272		(550,894)
Capital projects	-	-	11,398		(11,398)
Transfers out	-	-	1,694		(1,694)
Total Expenditures and Other Uses	29,137,145	29,137,145	28,235,841		901,304
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 2,340,961		\$ 2,340,961

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of Sullivan County, New Hampshire (the County) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The County is a municipal corporation governed by an elected Board of Commissioners. As required by generally accepted accounting principles, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2012, it was determined that no entities met the required GASB 39 criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, all other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental funds:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the government, except those required to be accounted for in another fund.
- The *Register of Deeds Fund* is used to account for the proceeds of specific revenue sources and related expenditures that are associated with registry activities.
- The *Grants Fund* account for grant activity of the County.
- The *Capital Projects Fund* accounts for the activity of the biomass project.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

F. Inventory

Inventory is valued at cost using the first-in/first-out (FIFO) method.

G. Capital Assets

Capital assets, which include land, buildings and improvements, equipment and furnishings, vehicles, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial individual cost of more than \$ 5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20 - 40
Equipment and furnishings	5
Vehicles	5

H. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net assets".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The County reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The County's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent.
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the County (i.e., County Delegation).

- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the County uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net assets are reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

L. Reclassifications

The accompanying financial statements reflect various changes in classifications from the prior year.

2. Stewardship, Compliance and Accountability

A. Budgetary Information

The County follows the following procedures establishing the budgetary data reflected in the basic financial statements:

- Prior to May 1st, the County departments submit to the County Commissioners a proposed budget for the fiscal year commencing

the following July 1. The budget includes proposed expenditures and the means of financing them.

- Hearings are conducted by the County Commissioners prior to the County's budget meeting to discuss the proposed budget.
- The budget is legally enacted by the County Delegation prior to September 1st.
- Appropriations for certain projects and specific items not fully expended at the fiscal year-end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.
- The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.
- A copy of the budget is published in the Annual Report of Sullivan County, New Hampshire.

B. Budgetary Basis

The final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

Budgetary data is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

	Revenues and Other <u>Financing Sources</u>	Expenditures and Other <u>Financing Uses</u>
Revenues/Expenditures - (GAAP Basis)	\$ 28,990,078	\$ 27,217,862
Other financing sources/uses (GAAP Basis)	<u>1,694</u>	<u>1,694</u>
Subtotal (GAAP Basis)	28,991,772	27,219,556
To record use of fund balance	655,500	-
Reclassification of nursing home bed tax and write-offs	929,530	929,530
Encumbrance timing differences	<u>-</u>	<u>86,755</u>
Budgetary Basis	<u>\$ 30,576,802</u>	<u>\$ 28,235,841</u>

D. Deficit Fund Equity

The following funds had deficits as of June 30, 2012:

<u>Fund Number</u>	<u>Fund Name</u>	<u>Deficit</u>
527	Justice Assistance Grant	\$ (912)
602	ARRA: ARLECCD CCC	(9,425)
603	DOC RSAT	(18,075)
643	Sullivan County Juvenile Justice Planning Grant	(2,122)
646	Highway Safety	(451)
863	2nd Chance JMI	(3,007)
907	Fed Forfeiture	(1)
939	GSCAHR Phase III Part I (\$10,000)	(20)
944	SC Intervention Program 2 (No FY08 funding)	(3,329)
948	Parents As Teachers	(3,283)
955	Public Health Network Coordinator (\$75,000)	(3,464)
959	ASPR	(8)
961	PHN PHER Phase III	(15)
965	SCARDP + CSA + MHD	(17,594)
966	SCAPRI: LD	(3,394)
42	Capital projects fund	<u>(11,398)</u>
	Total	<u>\$ (76,498)</u>

The deficits in these funds will be eliminated through future revenues and transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. RSA 29:1 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus. The County does not have a deposit policy for custodial credit risk.

As of June 30, 2012, \$ 3,413,348 of the County's bank balance of \$ 7,230,808 was exposed to custodial credit risk as uninsured or uncollateralized.

4. Allowance for Doubtful Accounts and Contractual Allowances

The allowance for doubtful accounts for Nursing Home receivables has been estimated at \$ 172,000 at June 30, 2012. Nursing Home receivables are also reported net of contractual allowances.

5. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2012 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ -	\$ 288
Special Revenue Funds:		
Register of Deeds Fund	5,256	-
Grants Fund	6,430	-
Capital Projects Fund	-	11,398
Total	<u>\$ 11,686</u>	<u>\$ 11,686</u>

6. Capital Assets

Capital asset activity for the year ended June 30, 2012 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 14,274	\$ 7,835	\$ -	\$ 22,109
Equipment and furnishings	3,567	32	-	3,599
Vehicles	599	-	-	599
Total capital assets, being depreciated	18,440	7,867	-	26,307
Less accumulated depreciation for:				
Buildings and improvements	(8,999)	(711)	-	(9,710)
Equipment and furnishings	(3,222)	(125)	-	(3,347)
Vehicles	(449)	(49)	-	(498)
Total accumulated depreciation	(12,670)	(885)	-	(13,555)
Total capital assets, being depreciated, net	5,770	6,982	-	12,752
Capital assets, not being depreciated:				
Land	-	105	-	105
Construction in progress	7,657	161	(7,657)	161
Total capital assets, not being depreciated	7,657	266	(7,657)	266
Governmental activities capital assets, net	\$ 13,427	\$ 7,248	\$ (7,657)	\$ 13,018

Depreciation expense was charged to functions of the County as follows (in thousands):

Governmental Activities:	
General government	\$ 143
Public safety	35
Human services	1
Corrections	311
Cooperative extension	1
Nursing home	394
Total depreciation expense - governmental activities	\$ 885

7. Accounts Payable

Accounts payable represents 2012 expenditures paid after June 30, 2012.

8. Deferred Revenue

Deferred revenue represents loan proceeds received prior to June 30, 2012 to be used to purchase vehicles in 2013.

9. Anticipation Notes Payable

At June 30, 2012, the County had no anticipation lines of credit available. The following summarizes notes payable activity during fiscal year 2012:

	<u>Issue Amount</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Balance Beginning of Year</u>	<u>Advances</u>	<u>Repayments</u>	<u>Balance End of Year</u>
Revenue anticipation	\$ 2,000,000	11/01/11	0.45%	\$ -	\$ 500,000	\$ (500,000)	\$ -
Total				\$ -	\$ 500,000	\$ (500,000)	\$ -

10. Long-Term Debt

A. General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds currently outstanding are as follows:

	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/12</u>
<u>Governmental Activities:</u>			
Corrections facility upgrades	01/15/20	2.62%	\$ 5,255,000
Total Governmental Activities			\$ 5,255,000

B. Notes Payable

The County has entered into agreements to provide funds for the acquisition of vehicles and payroll system. At June 30, 2012 notes payable outstanding were as follows:

	<u>Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/12</u>
<u>Governmental Activities:</u>			
Vehicles	2014	1.970%	\$ 10,513
Vehicles	2014	1.970%	21,250
Total Governmental Activities			\$ 31,763

C. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding and notes payable as of June 30, 2012 are as follows:

<u>Bonds Payable</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 660,000	\$ 183,805	\$ 843,805
2014	660,000	164,050	824,050
2015	660,000	144,250	804,250
2016	655,000	124,450	779,450
2017	655,000	104,800	759,800
2018 - 2021	<u>1,965,000</u>	<u>157,200</u>	<u>2,122,200</u>
Total	<u>\$ 5,255,000</u>	<u>\$ 878,555</u>	<u>\$ 6,133,555</u>

<u>Notes Payable</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 15,882	\$ 626	\$ 16,508
2014	<u>15,881</u>	<u>313</u>	<u>16,194</u>
Total	<u>\$ 31,763</u>	<u>\$ 939</u>	<u>\$ 32,702</u>

The general fund has been designated as the source that will repay the long-term debt outstanding as of June 30, 2012.

D. Bond Anticipation Note

On June 21, 2012, the County issued a bond anticipation note in the amount of \$ 3,200,000 with an interest rate of .98% maturing on December 31, 2013. These funds are available for use on July 1, 2012 and will serve as temporary financing for the County's biomass project.

E. Changes in General Long-Term Liabilities

During the year ended June 30, 2012, the following changes occurred in long-term liabilities (in thousands):

	Total Balance <u>7/1/11</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/12</u>	Less Current Portion <u>6/30/12</u>	Equals Long-Term Portion <u>6/30/12</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 5,915	\$ -	\$ (660)	\$ 5,255	\$ (660)	\$ 4,595
Notes payable	116	-	(84)	32	(16)	16
Other:						
Compensated absences	388	-	(3)	385	(143)	242
Bond premium	293	-	(32)	261	(33)	228
Net OPEB obligation	<u>327</u>	<u>437</u>	<u>(102)</u>	<u>662</u>	<u>-</u>	<u>662</u>
Totals	<u>\$ 7,039</u>	<u>\$ 437</u>	<u>\$ (881)</u>	<u>\$ 6,595</u>	<u>\$ (852)</u>	<u>\$ 5,743</u>

11. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

12. Fund Balances

The following is a summary of fund balances at June 30, 2012:

	General <u>Fund</u>	Register of Deeds <u>Fund</u>	Grants <u>Fund</u>	Capital Projects <u>Fund</u>	Total Governmental <u>Funds</u>
Nonspendable:					
Prepaid expenses	\$ 260,378	\$ -	\$ -	\$ -	\$ 260,378
Inventory	30,703	-	-	-	30,703
Total Nonspendable	291,081	-	-	-	291,081
Restricted:					
Nursing home trust fund	10,498	-	-	-	10,498
Unexpended grant funds	-	-	179,260	-	179,260
Total Restricted	10,498	-	179,260	-	189,758
Committed:					
Capital reserve fund	477,009	-	-	-	477,009
Deeds surcharge account	-	96,601	-	-	96,601
Total Committed	477,009	96,601	-	-	573,610
Assigned:					
Use of fund balance in subsequent year budget	1,211,864	-	-	-	1,211,864
Encumbrances	86,755	-	-	-	86,755
Designated for future projects	864,200	-	-	-	864,200
Total Assigned	2,162,819	-	-	-	2,162,819
Unassigned:					
Grant funds in deficit	-	-	(65,100)	-	(65,100)
Capital projects fund in deficit	-	-	-	(11,398)	(11,398)
Remaining fund balance	4,210,636	-	-	-	4,210,636
Total Unassigned	4,210,636	-	(65,100)	(11,398)	4,134,138
Total Fund Balances	\$ 7,152,043	\$ 96,601	\$ 114,160	\$ (11,398)	\$ 7,351,406

13. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the County is involved. The County's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

14. Post-Employment Healthcare and Life Insurance Benefits

Other Post-Employment Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time.

A. Plan Description

The County provides post-employment healthcare benefits for certain retirees.

B. Benefits Provided

The County provides medical benefits to its eligible retirees.

C. Funding Policy

Eligible retirees and their spouses contribute 100% of premium rates for the medical plan selected.

D. Annual OPEB Costs and Net OPEB Obligation

The County's fiscal 2012 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on

an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the County's annual OPEB cost for the year ending June 30, 2012, the amount actually contributed to the plan, and the change in the County's net OPEB obligation based on an actuarial valuation as of July 1, 2010.

Annual Required Contribution (ARC)	\$ 442,404
Interest on net OPEB obligation	13,093
Adjustment to ARC	<u>(18,932)</u>
Annual OPEB cost	436,565
Contributions made	<u>102,136</u>
Increase in net OPEB obligation	334,429
Net OPEB obligation - beginning of year	<u>327,330</u>
Net OPEB obligation - end of year	<u>\$ 661,759</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2012	\$ 436,565	23%	\$ 661,759
2011	\$ 415,329	21%	\$ 327,330

E. Funded Status and Funding Progress

The funded status of the plan as of July 1, 2010, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 2,501,694
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 2,501,694</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 8,273,545</u>
UAAL as a percentage of covered payroll	<u>30%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of

events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the Notes to Financial Statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the County and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the County and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2010 actuarial valuation the projected unit credit method was used. The actuarial value of assets was not determined as the County has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend rate of 10%, which decreases to a 5% long-term rate for all health-care benefits after five years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 4.0%.

15. Pension Plan

The County follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer contributory defined benefit pension plan. NHRS provides service, disability and death, and vested retirement benefits to plan members and beneficiaries. NHRS is administered by a 13-member Board of Trustees. The Board of Trustees formulates administrative policies and procedures and authorizes benefit payments to members and their beneficiaries. The NHRS issues a publicly

available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301-8507.

B. Funding Policy

Sheriff's deputies and correctional officers plan members and all other employee plan members are required to contribute 11.55% and 7%, respectively, of their annual covered salary and the County is required to contribute at an actuarially determined rate. The current rate for sheriff's deputies and correctional officers is 19.95% of annual covered payroll. The current rate for all other employees is 8.80% of annual covered payroll. The contribution requirements of plan members are fixed by statute. The County's contributions to NHRS for the years ended June 30, 2012, 2011, and 2010 were \$ 904,004, \$ 749,462, and \$ 738,471, respectively, equal to the required contributions for each year.

The payroll for employees covered by the System for the year ended June 30, 2012 was \$ 8,182,032. In accordance with State House Bill 2, the provision in RSA 100-A:16 requiring State contributions has been eliminated as of July 1, 2011. Contribution requirements for the year ended June 30, 2012, were as follows:

County contributions	\$ 904,004
Employees' contributions	<u>639,923</u>
Total	<u>\$ 1,543,927</u>

16. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

17. Beginning Fund Balance Restatement

The beginning (July 1, 2011) balances of the County have been restated as follows:

	Governmental Funds				Business-Type Activities
	Register of				
	General Fund	Deeds Fund	Grants Fund	Total	Nursing Home
As previously reported	\$ 8,947,300	\$ 82,177	\$ 67,330	\$ 9,096,807	\$ -
Reclassification of Nursing Home from an enterprise fund to a governmental function	(3,517,617)	-	-	(3,517,617)	-
As restated	<u>\$ 5,429,683</u>	<u>\$ 82,177</u>	<u>\$ 67,330</u>	<u>\$ 5,579,190</u>	<u>\$ -</u>

18. Implementation of New GASB Standards

- The GASB has issued Statement 68 *Accounting and Financial Reporting for Pensions*, which is required to be implemented in fiscal year 2015. Management's current assessment is that this pronouncement will have a significant impact on the County's financial statements by recognizing as a liability and expense, the County's applicable portion of the New Hampshire Retirement System's actuarially accrued liability.

**SULLIVAN COUNTY, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION**

June 30, 2012

(Unaudited)

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
7/1/2010	\$ -	\$ 2,501,694	\$ 2,501,694	0%	\$ 8,273,545	30%

See Independent Auditors' Report.

Sullivan County NH FY12 COUNTY ANNUAL REPORT

SULLIVAN COUNTY NH CONVENTION - 2011 / 2012 Directory

District No. 1 (2) – Cornish, Grantham and Plainfield; **District No. 2** (3) – Croydon, Goshen, Newport, Springfield and Washington; **District No. 3** (1) – Sunapee; **District No. 4** (5) – Claremont Wards 1-3, Lempster and Unity; and **District No. 5** (2) – Acworth, Charlestown, and Langdon.

<u>Representative Name</u>	<u>District</u>	<u>Ways to contact your delegate ...</u>
Beverly T. Rodeschin <i>Chair</i>	2	336 Sunapee St, Newport NH 03773 Tel: (H) 863-1941
Thomas J. Howard <i>Vice Chair</i>	2	22 Ash Swamp Brook Road, Croydon NH 03773 E-mail: serenitycarpets@gmail.com Tel: (W) 863-2700
Steven Smith <i>Clerk</i>	5	PO Box 624, Charlestown NH 03603 E-mail: nhfirst@gmail.com Tel: 826-5996
Philip "Joe" Osgood Executive Finance Committee <i>Chair</i>	4	19 Whitcomb Lane, Claremont NH 03743-3027 E-mail: joejfcc@gmail.com Cell phone: 477-9744 Tel: (H) 543-0762
Charlene Marcotte Lovett Executive Finance Committee <i>Vice Chair</i>	4	28 Highland Avenue, Claremont NH 03743 E-mail: char_lovett@hotmail.com Tel: 603-504-6273
Spec Bowers Executive Finance Committee	3	1373 Route 11, PO Box 323, Georges Mills NH 03751 E-mail: specbowers@georgesmillscottages.com Tel: 603-763-2369
John Cloutier Executive Finance Committee <i>Clerk</i>	4	10 Spruce Ave., Apt. 1, Claremont NH 03743-5306 E-mail: jocloutier@comcast.net Tel: (H) 542-6190
Thomas W. Laware Executive Finance Committee	5	398 River Road, Charlestown NH 03603 E-mail: upstom@hotmail.com Tel: 826-3137
Steve Cunningham	2	351 Old Spring Road, Sunapee NH 03782 E-mail: drstevec@live.com Tel: 603-763-4359
Raymond Gagnon	4	4 Warren Street, Claremont NH 03782 E-mail: Raymond.gagnon@leg.state.nh.us Tel: (H) 542-7286
Paul LaCasse Sr.	4	478 Jarvis Hill Road, Claremont NH 03743 E-mail: pd103743@yahoo.com Tel: 603-542-4459
Benjamin Lefebvre	1	PO Box 1131 Grantham NH 03753 E-mail: bplefebvre@gmail.com
Andy Schmidt	1	Box 1747 Grantham NH 03753 E-mail: andrewschmidtngacer@msn.com Tel: 863-1247

Committee Appointments:

- Nursing Home Resident Trust Fund Committee – Meetings: 1-3 times a year. Early Aug. meeting a must. – **Paul LaCasse Sr.**
- UNH Cooperative Extension Committee – Meetings: 2nd Mon. of each month, 7-9 p.m. 24 Main Street – **Tom Howard and Ben Lefebvre**
- Sullivan County Criminal Justice Coordinating Committee – **John Cloutier, Andy Schmidt, and Paul LaCasse Sr.**
- Sullivan County Land Management Use Committee – Meets as needed – **TBA @ a later date**
- Sullivan County Facilities (buildings) Committee – Meets as needed – **TBA @ a later date**

**Sullivan County NH
FY12 COUNTY ANNUAL REPORT**

**Sullivan County NH
STATE – COUNTY DELEGATION
MEETING MINUTES**

The following pages reflect the minutes of all meetings held by the full Delegation during Fiscal Year 11. The meeting dates shown are:

July 19, 2011	Full Delegation 9:00 AM Location: Newport
Aug 8, 2011	Executive Finance Committee (EFC) 8:00 AM Location: Newport
Sep 14, 2011	Full Delegation 12:00 PM Location: Concord
Oct 21, 2011	EFC 8:15 AM Location: Newport
Jan 30, 2012	EFC 1:00 PM Location: Newport
Feb 16, 2012	EFC 5:00 PM Location: Newport
Feb 16, 2012	Full Delegation 6:00 PM Location: Newport, Public Hearing
May 7, 2012	EFC 8:30 AM Location: Newport
May 11, 2012	EFC 8:30 AM Location: Unity
May 14, 2012	EFC 8:30 AM Location: Newport
May 18, 2012	EFC 8:30 AM Location: Newport
June 1, 2012	EFC 8:00 AM Location: Newport
June 1, 2012	EFC 8:30 AM Location: Newport
June 1, 2012	Full Delegation 4:30 PM Location: Newport
June 12, 2012	EFC 8:30 AM Location: Newport
June 25, 2012	Full Delegation 6:00 PM Location: Newport, Annual Convention

Minutes of the Sullivan County Delegation and the Delegation Executive Finance Committee can be viewed on line at the County website: www.sullivancountynh.gov or at the Sullivan County Commissioners' Office Monday through Friday during regular office hours 8 a.m. – 4 p.m.

**Sullivan County Full Delegation Meeting Minutes
7/19/11**

Commissioners Conference Room, Newport

Delegation Members Present: Reps. Beverly Rodeschin, John Cloutier, Spec Bowers, Thomas Laware, Raymond Gagnon, Benjamin LeFebvre, Steve Cunningham, Philip "Joe" Osgood, Charlene Lovett

Delegation Members Absent: Reps. Paul Lacasse, Stephen Smith, Andy Schmidt, Thomas Howard

County Elected Officials Present: County Administrator Greg Chanis

Press Present: Pete Spanos – Eagle Times

The chair, Rep. Rodeschin called meeting to order at 9:03 am.

Rep. Bowers moved, Rep. Osgood seconded a motion to approve the minutes of the June 30, 2011 Delegation Meeting

Rep. Cloutier noted that he did not actually take the minutes of the June 30 Meeting as Joanne Dufour was hired to specifically take the minutes of that meeting.

Motion approved unanimously by voice vote of all delegation members present with the exception of Reps. Rodeschin and LeFebvre who abstained because they did not attend the June 30 Delegation Meeting.

Rep. Bowers moved, Rep. Laware seconded a motion (See Attachment) that the County Delegation recommend to the County Commissioners that they develop written guidelines for submitting and approving grant applications and that those guidelines include city taxpayers.

Rep. Bowers stated and emphasized that his motion was just a recommendation to the Commissioners.

Rep. Gagnon suggested that the Delegation create its own study committee and invite commissioners to join Delegation in crafting the guidelines.

Rep. Osgood responded that Commissioners should develop guidelines on grant applications because they start first on the grant applications and do most of the review of the proposed county grants.

Rep. Bowers moved Rep. Cunningham seconded a motion to call the question on Rep. Bowers motion. This call-the-question motion was approved on a unanimous voice vote. The original motion was then approved on an 8-1 voice vote.

High Sheriff Mike Prozzo entered meeting at 9:15 am.

Former County Commissioner and Unity Planning Board Ethel Jarvis then distributed (See attached sheet) information to the Delegation in regard to the proposed leases of county property. Leases which were earlier approved by County Commissioners and by the Delegation at its June 1, 2011 Meeting in Concord.

Mrs. Jarvis was not allowed to speak as Delegation members briefly discussed issue.

But the chair and Mr. Chanis noted that County Attorney Marc Hathaway was not present, and is out of town this week. Rep. Osgood and several other delegation members said they felt uncomfortable discussing the approved leases with Mr. Hathaway not being present.

The chair and Rep. Gagnon suggested that another meeting being scheduled so that County Attorney Hathaway could be present.

Mrs. Jarvis said that she was speaking for the entire Unity Planning Board and not just herself. Claimed the county leasing its property for private gain was illegal under N.H. law.

Rep. Bowers moved, Rep. Cunningham seconded a motion that the Delegation leave the matter of approved leases in the hands of the Commissioners and the County Attorney and have them invite Delegation to a joint meeting of the Commissioners and County Attorney so leases could be discussed in further detail, if they so wish.

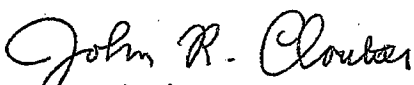
Mrs. Jarvis further said subdividing county property without approval of the Unity Planning Board was illegal under current state law.

Rep. LeFebvre moved, Rep. Osgood seconded a motion to call the question. Motion was approved unanimously by voice vote.

Rep. Bowers motion was then approved by a unanimous voice vote.

Rep. Cunningham moved, Rep. Osgood seconded a motion to adjourn meeting.

Motion to adjourn was approved by unanimous voice vote at 9:36 am


Rep. John R. Cloutier
Clerk

Date Approved: Sept. 14, 2011

Sullivan County Executive Finance Committee Meeting Minutes
8/8/11
Commissioners Conference Room, Newport
PUBLIC SESSION

EFC Members Present: Reps. John Cloutier, Thomas Laware, Philip "Joe" Osgood, Charlene Lovett, Spec Bowers

EFC Members Absent: None

County Employees and Elected Officials Present: County Administrator Greg Chanis

Mr. Chanis then announced that Sullivan County has received \$1,128,625.47 in Pro Share money from the State of New Hampshire for which \$653,625 more than the county commissioners and delegation had originally budgeted.

He also said the auditors have just about completed their review of the county's financial books, and anticipates more money being added to the fund balance.

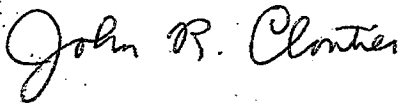
Mr. Chanis said that he expects the County Treasurer and Commissioners will request the EFC's permission to forum money in anticipation of taxes due December 17, 2011 sometimes between late September and early October, 2011.

Finally Mr. Chanis disclosed that the changes under the State Retirement System were lower than originally budgeted for county employees by the commissioner's office and Delegation, saving the county some money for the next two years.

EFC Chair, Rep. Osgood, said he would wait to schedule the next EFC meeting depending on what happens within the next few weeks with the sensitive issue discussed in executive session earlier.

Rep. Lovett moved, Rep. Cloutier seconded a motion to adjourn, a motion which was approved unanimously by voice vote at 9:23 am.

Rep. John R. Cloutier
Clerk



Date Approved: Jan 30, 2012

Sullivan County Full Delegation Meeting Minutes

9/14/11

Legislative Office Building, Room 212, Concord

Delegation Members Present: Reps. Beverly Rodeschin, John Cloutier, Philip "Joe" Osgood, Charlene Lovett, Thomas Howard, Andrew Schmidt, *Thomas LeWare*

Delegation Members Absent: Reps. Spec Bowers, Steve Cunningham, Benjamin LeFebvre, Steven Smith, Paul LaCasse (Entered meeting at 12:25 pm), Raymond Gagnon (Entered meeting at 12:12)

County Employees Present: County Administrator Greg Chanis

The chair, Rep. Rodeschin opened meeting at 12:07 pm.

Rep. Lovett moved, Rep. Osgood seconded a motion to approve the minutes of the July 19, 2011 Delegation Meeting in Newport. Motion approved unanimously by voice vote.

Mr. Chanis then explained the main item on the agenda of the delegation meeting. It was a proposal by U.S. Rep. Charles Bass to lease office space in the building on 24 Main St. in Newport now housing the County Cooperative Extension Office. Mr. Chanis said the space to be leased is 150 square feet.

Mr. Chanis said the lease would take effect on Sept. 15, 2011 and run until the end of Rep. Bass' current term which is Jan. 2, 2013.

Rep. Gagnon entered meeting at 12:12 pm.

Rep. Howard moved, Rep. Schmidt seconded a motion to lease the office space to U.S. Rep. Bass. The motion was approved on a 8-0 roll call vote (See attached roll call sheet).

Rep. Schmidt left meeting at 12:16 pm.

Mr. Chanis discussed a possible lease proposal from a farmer in regard to leasing space at the County Complex in Unity.

Rep. LaCasse entered meeting at 12:25 pm.

Delegation members present briefly discussed the leasing proposal.

Mr. Chanis briefly discussed the recent audit of the county's finances. Said the audit results bode some good news for the county, and have "exceeded our expectations."

Rep. Lovett asked why commissioners usually meet at 3:00 pm stating that it was inconvenient time for some people, including her, to attend. Mr. Chanis said the meeting time and dates are the prerogative of the commissioners.

Delegation briefly talked about grants.

Rep. Howard moved, Rep. Osgood seconded a motion to adjourn at 12:30 pm.

John R. Cloutier

Rep. John R. Cloutier
Clerk

Date Approved: Feb. 16, 2012

Sullivan County Delegation

Executive Finance Committee (EFC) Meeting Minutes

For - Friday, October 21, 2011 8:15 AM

Place: Newport, NH – County Administration Building
1st Floor, Commissioners Conf. Rm.
14 Main Street, Newport NH 03773

Attendees: Representatives Joe Osgood – EFC Chair, Charlene Lovett – EFC Vice Chair, Thomas Laware – EFC Member, Beverly Rodeschin – Delegation Chair, C. Michael Sanderson – County Treasurer, and Greg Chanis – County Administrator

EFC Members Absent: John Cloutier – EFC Clerk and Spec Bowers – EFC Member

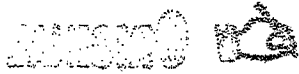
8:20 The EFC Chair, Joe Osgood, opened the meeting.

The County Administrator reviewed the requirements under RSA 29:8 on borrowing in anticipation of tax revenue notes. He provided the EFC with a copy of the motion [Appendix A] passed by Commissioners during their last meeting. The County Treasurer testified in favor of motion.

8:30 **Motion:** I make a motion, per RSA 29:8, to authorize the Sullivan County Treasurer, to establish, and borrow against, a line of credit with a qualified lender in an amount not to exceed Two Million Dollars (\$2,000,000). The purpose of said borrowing is to satisfy the demands upon the treasury of the Sullivan County in anticipation of tax revenue due on December 17, 2011. **Made by:** Lovett. **Seconded by:** Laware. **Voice vote:** All in favor.

8:35 **Motion:** Accept minutes of 8/8/2011 – both Executive Session and Public Session. (Executive Session minutes were not unsealed at this time). **Made by:** Lovett. **Seconded by:** Osgood. **Voice vote:** All in favor.

The County Administrator distributed the Sullivan County, New Hampshire Annual Financial Statements for the Year Ended June 30, 2011 - audit. A brief discussion followed.



The County Administrator distributed copies of the Sullivan County Health Care (SCHC) monthly report [Appendix B] presented by the SCHC Administrator during the last Commissioner meeting. A brief discussion commenced.

9:20 The meeting adjourned.

Respectfully submitted,

Greg Chanis, County Administrator / Acting EFC Clerk

Sullivan County Executive Finance Committee Meeting Minutes
1/30/12
Commissioners Conference Room, Newport
PUBLIC SESSION

EFC Members Present: Reps. Philip "Joe" Osgood, Charlene Lovett, John Cloutier, Spec Bowers, Thomas Laware

EFC Members Absent: None

Other Delegation Members Present: Rep. Beverly Rodeschin

Elected Officials and Employees Present: High Sheriff Michael Prozzo, County Administrator Greg Chanis, Facilities Director John Cressy.

Public Present: Former Newport Rep. Peter Franklin

The EFC Chair, Rep. Osgood called meeting to order at 1:00 pm.

Rep. Bowers moved; Rep. Lovett seconded a motion to approve the minutes of the EFC's Executive Session on August 8, 2011 and keep these minutes sealed. Motion approved unanimously by voice vote.

Rep. Lovett moved, Rep. Bowers seconded a motion to approve the minutes of the EFC's Public Session on August 8, 2011. Motion approved unanimously by voice vote.

Rep. Lovett moved, Rep. Laware seconded a motion to approve the minutes of the October 21, 2011 EFC meeting. Minutes approved by a 3-0 voice vote, with Reps. Bowers and Cloutier abstaining because they were both absent.

Mr. Chanis quickly reviewed the tentative process for consideration and approval of Fiscal Year 2013 County Budget (See attached sheet).

Next, he reviewed a proposal for Fiscal Year 2013 in regard to vehicle replacement in the county's vehicle fleet (See attached sheet), and answered questions from EFC members present. Then he reviewed the County's Debt Schedule for Fiscal Year 2012-2016 with EFC.

County Commissioner Ben Nelson entered meeting at 1:32 pm.

Sheriff Prozzo noted that his dept. is actually trading in 6 Chevy Impalas— not 7 as originally indicated in the Fiscal Year 2013 Vehicle Worksheet.

Mr. Chanis said that the figures in the Vehicle Worksheet are tentative, and that the Commissioners EFC, and Full Delegation are not being asked for a vote on their vehicle purchases and trade-ins until later during the Fiscal Year 2013 Budget Process.

Mr. Chanis said he plans to provide detailed info, on county elected officials salaries to the Delegation by the end of this week. Salaries must be set later this year by Delegation.

Next, Mr. Chanis and the EFC discussed a proposed biomass combined heat and power facility at the County's Unity Complex that the Commissioners have been reviewing. EFC saw a slideshow of three biomass facilities in N.H. and Massachusetts that Commissioner Nelson and Mr. Cressy recently visited.

Then Mr. Chanis and Mr. Cressy reviewed a January 25, 2012 proposal for installing a biomass facility for both Sullivan County Health Care (nursing home) and Dept. of Corrections (jail) – not just the nursing home as indicated on the proposal's first page. (See attached five page proposal).

Commissioner Nelson stated that this proposed biomass facility would create more jobs for forestry industry, lessen the county's dependence on oil, and save money.

Mr. Chanis said Rockingham County is in the process of constructing a similar facility, and the U.S. Dept of Agriculture's Forestry Service has encouraged us to consider biomass.

Mr. Chanis continued that the figures in the five-page proposal are tentative, and might actually be reduced if the biomass facility is approved by the Commissioners and Delegation and contracts are written.

Also distributed a November 14, 2011 preliminary feasibility report on the biomass proposal that was prepared by Wilson Engineering Services of Meadville, Penn to EFC.

Mr. Cressy and Mr. Chanis answered several questions about the biomass proposal. Then they said that the biomass facility could be partially financed through a grant from the U.S. Forest Service, if the Commissioners and Delegation approve the facility within the next month.

Specifically Mr. Chanis said that the commissioners may approve the biomass facility at their meeting tomorrow. He then would ask the Delegation Chair, Rep. Rodeschin, to schedule a public hearing and vote on the proposed facility within the next 14 days.

Osgood, indicated that he might schedule an EFC meeting just before the Delegation's public hearing so as to possibly get an EFC endorsement of the biomass facility beforehand. But he wanted more time to study the proposal as of today.

Rep. Bowers moved, Rep. Cloutier seconded a motion to go into Executive Session Per N.H. RSA 91-A:3.II.d. for discussions regarding preparations for and carrying out of emergency functions. Motion was approved unanimously on a 5-0 roll call vote. (See attached sheet)

John R. Cloutier

Rep. John R. Cloutier
Clerk

Date Approved: May 11, 2012

Sullivan County Executive Finance Committee Meeting Minutes

1/30/12, 2:53pm

Commissioners Conference Room, Newport

EXECUTIVE SESSION Per RSA 91-A:3.II.d – Preparations for and carrying out of emergency functions

2:53 Motion: to go into Executive Session per RSA 91-A:3.II.d. to discuss preparations for and carrying out of emergency functions. Made by: Bowers. Seconded by: Cloutier. Those in Executive Session included: the five EFC members, Rep. Rodeschin, County Administrator, Facilities Director, High Sheriff, Commissioner Nelson and Public Health Regional Coordinator.

In addition to the five EFC members, those remaining in the Executive Session by unanimous permission were Rep. Rodeschin, Mr. Chanis, Mr. Cressy, High Sheriff Prozzo, Commissioner Nelson and Jessica McAuliff, Public Health Regional Coordinator.

Ms. McAuliff briefed EFC on the specific purpose of the approved Executive Session which was to discuss the County acquiring the former National Guard Armory on Winter St. in Claremont for use as a Countywide Dispatch Center and Emergency Operating Facility.

Discussed in detail how the former Armory would be used as a Dispatch Center and Emergency Services Facility.

Mr. Chanis said Claremont City Council has been contacted about using the Armory and Sheriff Prozzo further elaborated about his discussions about a Central Dispatch Center and Emergency Operation Center with the council and Claremont Police Chief Alex Scott. Sheriff Prozzo said the council in executive session last December was nearly unanimous in its tentative support.

Next, Mr. Chanis reviewed a five-page handout (See attached packet) with detailed financial information containing proposed operating as well as capital expenses for the Dispatch and Emergency Operations Center.

Finally, Mr. Chanis reviewed the current expenses for all of the County's municipalities in regard to emergency dispatching services.

Sheriff Prozzo said that FEMA told him that it might be able to give Sullivan County's \$250,000 grant for such a center. Added that except for Coos County, Sullivan County is the only remaining N.H. county not to have a Countywide Dispatch Center.

Rep. Rodeschin left meeting at 3:29 pm after discussing her concerns about the described proposal with those present.

All the EFC members present expressed no tentative opposition to the proposal and by consensus vote urged Sheriff Prozzo to continue with the examination of the proposed dispatching center.

Rep. John R. Cloutier
Clerk

Rep. John R. Cloutier

Date Approved: May 11, 2012

*Voted to
Unseal at 6-12-12
Meeting*

Sullivan County Executive Finance Committee Meeting Minutes
1/30/12, 3:35pm
Commissioners Conference Room, Newport
EXECUTIVE SESSION

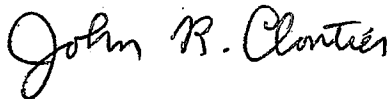
EFC Members Present: All

EFC Members Absent: None

County Elected Officials and Employees Present: Comm. Ben Nelson, Adm. Greg Chanis, Facilities Dir John Cressy

Mr. Chanis updated EFC on a recent proposal by West Central Services to lease SCHC's Stearns Bldg third floor that the EFC discussed at its 8-8-2011 meeting. He said that West Central is now considering other options, and will likely decide not to lease the Sanders Building.

Rep. Cloutier moved, Rep. Lovett seconded a motion to adjourn meeting at 3:41 pm.



Rep. John R. Cloutier
Clerk

Date Approved: May 11, 2012

EFC voted to unseal
minutes at 6-12-12 meeting

**Sullivan County Executive Finance Committee Meeting Minutes
2/16/12
Commissioners Conference Room, Newport**

EFC Members Present: Reps. Philip "Joe" Osgood, John Cloutier, Spec Bowers, Charlene Lovett,

EFC Members Absent: Rep. Thomas Laware

Other Delegation Members Present: Reps. Raymond Gagnon, Beverly Rodeschin

County Elected Officials and Employees Present: High Sheriff Michael Prozzo, County Administrator Greg Chanis, Facilities Director John Cressy, SCHC (Sullivan County Health Care) Administrator Ted Purdy, Commissioner John Callum

Guests Present: Tom Wilson, Wilson Engineering

Public Present: Former Claremont Rep. Larry Converse, Former Comm. Donald Clarke

The chair, Rep. Osgood, called meeting to order at 5:20pm.

Mr. Chanis brought the EFC up to date on the proposed biomass combined heat and power facility at the County Complex in Unity. First, announced that the Sullivan County Commissioners had approved the bond for the proposed facility at their January 31, 2012 meeting.

Mr. Chanis introduced Tom Wilson from Wilson Engineering who discussed the details of the proposed biomass facility, including the energy and continued savings of the proposal which would total an estimated \$290,000 per year. Claimed that the price of oil would have to drop by under \$1.00 per gallon in order for facility to be uneconomical.

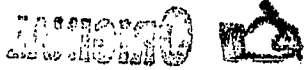
Mr. Wilson added that the facility would have an estimated life of at least 25 years before major repairs would have to be made. Stated that there would be more than adequate wood chip supply to power proposed facility.

Mr. Wilson reviewed the February 16, 2012 Project Overview from the Wood Education and Revenue Center. (See attachment). This included the biomass boiler emissions comparison to existing fuel oil boilers.

Rep. Cloutier moved, Rep Lovett seconded a motion to recommend to the full County Delegation to approve the financing for the design and construction of a combined heat and power biomass steam plant. The amount of financing should not exceed \$3.2 million.

Motion approved on a 4-0 roll call vote with one absence (See attached roll call sheet).

Rep. Osgood moved, Rep. Bowers seconded a motion to approve the purchase of 12 county vehicles as outlined in the attached FY 2013 Vehicle Worksheet dated February 16, 2012.

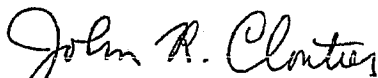


Motion approved on a 4-0 voice vote with one absence.

Mr. Chanis then discussed the delegation's required duty to set county elected officials salaries just before the filing period for the county's elected officials opens in June 2012 and distributed a four-page written handout comparing our county's various elected officials' salaries and benefits with other New Hampshire counties from 2000-2012 (See attachment).

Rep. Lovett moved, Rep. Osgood seconded a motion to approve the January 30, 2012 Public Session EFC Meeting Minutes as amended. Motion approved unanimously by voice vote.

Rep. Cloutier moved, Rep. Bowers seconded a motion to adjourn at 5:56 pm.


Rep. John R. Cloutier
Clerk

Date Approved: 5-11-12

SULLIVAN COUNTY DELEGATION
Public Hearing on Biomass CHP Unity Complex Project
and Regular Business Meeting
Date/Time: Thursday, February 16, 2012, 6:00 PM

Delegation attendees: Beverly Rodeschin – Chair (District 2), John Cloutier – Clerk (Dist. 4), Joe Osgood – Executive Finance Committee (EFC) Chair (Dist. 4), Charlene Marcotte Lovett – EFC V. Chair (Dist. 2), Spec Bowers – EFC (Dist. 3), Steve Smith (Dist. 5), Steve Cunningham (Dist. 2), Raymond Gagnon (Dist. 4), Benjamin Lefebvre (Dist. 1).

Delegates absent from meeting: *Thomas J. Howard (Dist. 2), Paul LaCasse Sr. (Dist. 4), Andy Schmidt (Dist. 1), and Thomas Laware (Dist. 5).*

County Commissioners present: Bennie Nelson – Chair, Jeffrey Barrette – V. Chair and John M. Callum Jr. – Clerk.

Other County Department Heads / Elected Officials and Staff: Greg Chanis – County Administrator, John Cressy – Facilities & Operations Director, Superintendent Ross L. Cunningham, Ted Purdy – Sullivan County Health Care Administrator, High County Sheriff Michal Prozzo, and Sharon Callum – Administrative Assistant/Minutes Taker.

Public attendees: Tom Wilson – Wilson Engineering Services, Donald Clarke – Claremont citizen, Larry Converse – Claremont citizen, and Lindsey Dixon.

6:05 The Delegation Chair, Beverly Rodeschin, brought the meeting to order and opened the Public Hearing.

Agenda Item No. 1 Public Hearing related to discussion and financing of design and construction of a Biomass Combined Heat and Power District Energy Plant at the County's Unity NH complex – estimated project cost \$3.2 million

The floor was turned over to Tom Wilson, of Wilson Engineering Services, for the presentation. Mr. Wilson, presented a PowerPoint [Appendix A.1-11], and reviewed the following slides:

- ☐ *Project Overview Sullivan County, NH Unity Complex Biomass District Energy Project, February 16, 2012 – Wood Education and Resource Center*
- ☐ *Why utilize biomass at Sullivan County's Unity Complex?*
 - Social and Environmental Benefits
 - Economic Benefits
- ☐ An aerial picture of the Unity complex, overlaid with notes on where the biomass plan approximate location would be, where potential connections would be located, and where the steam lines would go to the nursing home and jail

- *Process schematic* – Rep. Smith asked what the chemical treatment process was? Mr. Wilson noted it was part of the make-up water, to make it PH neutral. Mr. Cressy noted they do this already with both boilers at the complex.
- *6mmBtu/hr facility in Pennsylvania* picture shown – Mr. Wilson noted this was a unique project, they had 175 acres of their own land and bartered in-kind products in lieu of wood payments
- *Project Provides Positive Cash Flow in 1st year*
- *Robust Local Fuel Supply Infrastructure* – list of vendor in area
- *Emission Comparison* – will be 120 feet above nursing home, have many fields around as buffer, .744 metric tons of carbon reduced per btu's when compared to existing fuel oil burners
- *Similar Biomass Projects at Hospitals* – Rockingham County Complex, North County Hospital, Elk Regional Health Center, Weeks Medical Center – all facilities are satisfied with their savings
- *Sullivan County Seeking Grant funding to enhance Project Benefits:*
 - North Country RC&D Grant \$75,000 grant opportunity,
 - US Forest Services – Forest Products Laboratory \$250,000 grant opportunity - March 1st application deadline,
 - NH Public Utilities Commission – Commercial & Industrial Thermal or Electric Renewal Energy Project Grant 1,000,000 in total funding available - March 1st deadline. Mr. Chanis noted, the latter grant program has been going for a year, he's reviewed the previous awards – funders don't set minimum or maximums, the County will ask for a significant amount
- *Project Benefits Summary*
 - Social and Environment Benefits – reduction of foreign fossil fuel, net reduction of carbon emissions, markets for low-use wood, efficient use of wood resource, and educational and economic development opportunities
 - Economic Benefits – energy dollars stay local and energy savings to County

The Chair opened the meeting to Questions & Answers

Larry Converse asked if the County had plans to raise trees for pulp – he understood it took only 3-4 years to grow pulp trees? Mr. Wilson noted the County was in a unique position– they could bring someone in to harvest; to match the harvesting with the demand is challenging; they could buy chipper/chain saws – cost and liability issues there; County could be as creative as they want.

Rep. Gagnon – Didn't you mention one entity worked out a cooperative arrangement with the wood products person? Mr. Wilson confirmed yes, they contracted with a chip broker who had equipment and who supplied chip products to paper mills; they traded pulp wood for first "X" dollar amount of loads, in exchange for wood; received like product.

Rep. Steve Cunningham noted he had not seen the maintenance cost in the chart. Mr. Wilson confirmed there is an additional maintenance cost of \$27,000; over the whole life cycle, current boilers are used sparingly – this extends their life – another savings; he pointed out, in the capital cost we are moving a good boiler and replacing two at the prison, and providing 100% for prison with the conversion; there are other savings, but not calculated into the budget.

Commissioner Barrette pointed out, Delegation will notice the budget assumptions are extremely conservative; economics of project are far greater than we are seeing – they wanted to be as up front and honest with assumptions as possible and take into consideration any extra cost. Mr. Wilson confirmed there is no extra labor cost added in. Mr. Cressy concurred - the project would not require adding extra staff; he also added that they toured three other operating biomass plants – he was favorably impressed on cleanliness, and once the initial bugs were worked out, the owners indicated they were all very impressed with the operations.

Commission Nelson indicated he wanted to add a comment about the maintenance – it's like a big pellet stove, like switching from oil to wood at home, and ash generated would fit into a 30 gallon can - pretty self-sufficient.

Rep. Rodeschin asked where the ash would go to – siting another ash bi-product project that caused concern. Comm. Nelson noted again it would create only 30 gallons of wood ash over several days, there is no construction wood or high metal products involved; the ash by-product can go onto the inmate garden and neighboring fields – so plans would be 'land spreading'. Rep. Osgood asked if they are indicating it's environmental acceptable to place on the ground? Nelson confirmed "Yes". Rep. Gagnon added, the Chair brings up a key point and it would behoove the County to have something in writing. Rep. Rodeschin noted they need a real good policy in place and need to tell the public where the ashes are going, again citing the project she was previously concerned about. Comm. Nelson again reminded her that particular project contained other contaminants, and the County biomass wood chip project only contains whole trees, no other hazardous material. Mr. Wilson noted, there is no state or federal permit required for disposal of wood ash, and land is the best place to put it. Comm. Nelson pointed out there are places that actually charge for wood ash product. The Chair requested the County create an ash disposal policy.

Don Clarke noted, he did not want anyone thinking he was talking against the project, but discussed, in the '80's, a system installed on their family farm, which when installed, they had not done a price sensitivity analysis, and wished they had; he questioned what happens if fuel oil prices drop by a \$1.00 per gallon, or wood chips go up by 50%, pointing out they are in volatile economic situation; he feels the numbers look good, but is wondering if they had test run it? Mr. Wilson noted they performed a fuel analysis,

he discussed the matrix and encouraged Mr. Clarke to view their formulas more closely; he also pointed out, there are no grant dollars calculated in their formula.

Don Clarke noted there were a lot of wood chip operations going on in the area, and that three miles beyond the facility it's a 'horror show' – the property was denuded, no trees will grow for 100's of years; he noted, the only way to correct this type of practice is to put something in the contract for the providers. Mr. Wilson noted the U.S. Forest Service does not promote projects like that. Mr. Clarke added, the same type of forestry has occurred around the Conn. Lakes; we have a sustainable supply if 'managed correctly'. Mr. Wilson pointed out there are dollars that could come to the project if the County uses sustainability. Rep. Lefebvre questioned if that was as simple as the County doing the homework and finding and contracting with those providers who use sustainability harvesting? Mr. Wilson confirmed the County could put that into the contract, which would send the right message.

Comm. Barrette noted, from day one, he thought the economics of the project conservative, and feels, even if swapping dollars, this makes sense - oil does not come from around here, wood does.

Rep. Osgood asked if it is acceptable to stock pile chips outdoor? Mr. Wilson confirmed "Yes, but chips start to degrade and compost after 30-45 days, the quality of chips goes down and loses it's energy, carbon starts to go away once a tree is felled." Comm. Nelson pointed out the vendors the County uses, for timber harvesting, use the tops and crappy logs for chip wood, they do what the land owner requests. Mr. Wilson confirmed he toured HHP sawmill - not an average mill – he was impressed on how neat and well-kept it was. Comm. Nelson confirmed HHP does well with the harvesting for the County.

Rep. Rodeschin questioned where the County was getting the 1 million? Mr. Chanis pointed out they have opportunities to apply up to 1 million of grant funding with PSNH, but it's not guaranteed; funds are attained through public utility charges.

The Chair requested the EFC recommendation. Rep. Osgood confirmed the EFC met earlier today, looked over the project, and voted, unanimously, to recommend authorizing the project through the Delegation.

The Chair asked for any other comments. There were none.

6:42 Motion: to authorize the Sullivan County Board of Commissioners to issue bonds and notes to in an amount not to exceed Three Million Two Hundred Thousand Dollars (\$3,200,000). The purpose of said bonds or notes shall be for the design and construction of a Combined Heat and Power Biomass Steam Plant at the Sullivan County Complex located in Unity, NH. The authorization granted to the Sullivan County Board of Commissioners with this

motion shall be subject to all applicable provision. Made by: Lovett. Seconded by: Osgood. Discussion: The Chair questioned if grants would reduce the cost shown on the spreadsheet? Mr. Chanis noted it would be taken into consideration and would depend on timing and grant availability, if awarded. Mr. Chanis confirmed they would do a press release. Rep. Gagnon asked, once approved, what the project time frame would consist of. Chanis noted it would take a year, start to finish, and if started today, expect plan operational by March / April 2013. Mr. Wilson, confirmed it would be about 15 months; depends on grants; if RFP issued in April or May 2012, and request is based on current design, they would allow 3-4 weeks for bidders to submit proposals, with bids decided by early summer, and project completed w/in 12 months. Chanis noted, if you read the NH State RSA's for bond authorizations, they are authorizing the Commissioners to borrow in anticipation of the bond – they will hold further conversations on bond vs. notes - it depends on cash flow and other capital projects; if bonded, they would go through NH Bond bank; if using notes, he's held preliminary conversations with a couple local banks, one proposed pooling efforts with other financial institutes in the area – he and the Commissioners will be discussing further over the next few weeks; he pointed out, there are complications with the method of pooling funds when it involves municipalities. Wilson confirmed it should be operational within the 2013 heating season. Chanis confirmed in operation by at least Fiscal Year 2014; if doing a bond through NH Bond Bank, bonds are sold in July, their 1st payment would be due February 2013, FY14; he distributed a sample bond schedule [Appendix B]; he noted there will be a cash flow issue within the 1st year of getting it up and running and would recommend using funds from fund balance to make the payment. Rep. Rodeschin asked how many bonds the County currently held? Chanis noted there was only one for the jail (Community Corrections Center), which was in its second full year; they have other long term debt for vehicle loans. Rep. Rodeschin asked if they would be using local labor. Mr. Chanis noted they envision the proposal to be a design build project, some portions may not be feasible to attain local help within the County, but others they would have the opportunity to encourage use of local help – can request strategy on 'use of local help' in the RFP; they will be advertising locally, also. Mr. Clarke asked if it made sense to bond for 1 million and see how grants come in? Mr. Chanis had not thought of that idea, but, typically, contractors require financing in place; there is also a charge for each bond, \$15,000 on this size, and a charge would occur each time they requested a bond. Mr. Cressy added that grant funders are encouraged by projects already funded.

6:56 The Chair called for a roll call vote - the following (9) Delegates voted YES: Bowers, Cloutier, Cunningham, Gagnon, Lefebvre, Lovett, Osgood, Smith and Rodeschin. There were no NO's. The motion passed in favor.

6:57 Rep. Lefebvre left the room.

Agenda Item No. 4. Any Old or New Business

Old Business: Review of September 14, 2011 Meeting Minutes

It was noted Rep. Laware was not listed on the minutes as attending or absent from the meeting; and he had attended.

6:58 Motion: accept minutes for 9/14/2011, as amended [with Rep. Laware present]. Made by: Osgood. Seconded by: Lovett. Discussion: Rep. Gagnon noted he had arrived at 12:12, and at that time there was a quorum. **Voice vote: All in favor.**

New Business: County Vehicle Purchases

Mr. Chanis distributed a FY2013 Vehicle Worksheet [Appendix C] and noted, through development of the budget process, they found they would need to order, or transfer, a number of vehicles – mostly police cruisers; new vehicles would be part of the budget process; the police cruisers are ordered off the State bid list and must be ordered by April 1st – they typically attain approval from the Board of Commissioners and Delegation prior to ordering; the Commissioners approved at their last meeting and the EFC voted unanimously to recommend, today.

The Chair opened the floor for questions.

Rep. Gagnon questioned if the Sheriff researched the option of purchasing vs. leasing, and which would be the better alternative? Sheriff Prozzo confirmed he did, and had been doing the lease option since 1998, as he found it to be the best way.

7:07 Motion: approve as recommended by EFC per FY2013 Vehicle Worksheet dated 2/16/2012 for 12 county vehicles, total cost \$249,310.02. Made by: Osgood. Seconded by: Lovett. Discussion: there was none. **Roll call vote taken – the following eight (8) Delegates voted YES: Bowers, Cloutier, Cunningham, Gagnon, Lovett, Osgood, Smith, and Rodeschin. There were no NO's. The motion carried in favor.**

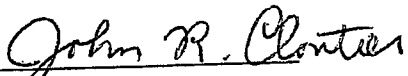
New Business: Establishing the Elected Official Salaries

Mr. Chanis noted, once every two years the Delegation is required to set benefits and salaries of elected officials of the County, prior to the deadline of June 6th; he's not expecting a debate of the issue this evening, but wanted to give the background and distribute a packet [Appendix D.1-5]; the packet included a sheet for Commissioners, Treasurer, Registrar of Deed, Attorney, and High Sheriff, reflecting salaries based on a calendar year, actual salaries from 2000 through 2012; what the percentage increase was from year to year, and a comparison to other counties; he pointed out Health and

Dental is also reflected on the sheets for the full time elected officials: Sheriff, Attorney, and Registrar of Deeds; when the Delegation set salaries two years ago, they did not mention benefits, so when cost of benefits changed, they felt it not appropriate to keep the salary dollars the same, so the percentage they paid for benefits was less; this year, they will request the Delegation indicate their desire for the benefit portion. Rep. Bowers questioned if their discussions in the future should be held in Executive Session? Mr. Chanis noted, as these are public officials, the conversation on salaries and benefits should be in public; he also, noted, they will make recommendations to the EFC, and then a full delegation meeting can be scheduled prior to June.

7:16 Motion made to adjourn the meeting. Made by: Lovett. Seconded by: Osgood. Voice vote: All in favor.

Respectfully submitted,


John Cloutier, Clerk
Sullivan County State Delegation

JC/s.j.c.

Date minutes approved:

June 1, 2012

**Executive Finance Committee Meeting
5/7/12
Commissioner's Conference Room, Newport**

EFC Members Present: Reps. Philip "Joe" Osgood, John Cloutier, Charlene Lovett, Thomas Laware, Spec Bowers

EFC Members Absent: None

County Employees and Elected Officials Present: County Administrator Greg Chanis, SCHC (Sullivan County Health Care) Administrator Ted Purdy

Public Present: Former Sunapee Rep. Suzanne Gottling

EFC Chair, Rep. Osgood, opened meeting at 8:32 am.

Mr. Chanis first presented and briefly discussed FY 2013 County Budget Adjustments to EFC (See attached sheet).

Next, he reviewed Sullivan County's Unreserved Fund Balance History and a Proposed Use of Unreserved Fund Balance (See two separate attached sheets). Should the commissioners propose using \$300,000 of the unreserved fund balance to reduce taxes which keeps proposed county tax rate increase to 2.3%. If the \$300,000 hadn't been used to reduce taxes, the tax rate increase would have been 4.5%.

Then Mr. Chanis reviewed the Commissioners proposals for funding county grants in the FY 2013 Budget. (See attached County Grant Allocation Worksheet dated 4-6-12)

Next, he reminded EFC that because this year is an election year, the delegation is required by state law to set the salaries and any benefits for the county's elected officials. Said that in recent times, the EFC has reviewed elected officials salaries, and then made its recommendation to the rest of the delegation on such salaries.

He added that he has scheduled elected officials to come before the EFC to discuss their salaries at its May 14 meeting, have the EFC make its recommendations afterwards on May 14. Then could the rest of the delegation set the salaries after the May 16 public hearing on the Commissioners proposed FY 2013 Budget and after getting the EFC recommendations on such salaries. He also stated the EFC should also set any benefits for especially the full-time elected officials, so the delegation and he could accurately pay the full-time officials.

Mr. Chanis then reviewed a packet with salary and benefit information for each of the county's elected officials. (See attached five-page packet).

He noted that probably for just this year only the county will actually see some decreases in employee health insurance due to some hard bargaining with the unionized employees.

Next, he reviewed the commissioners proposed budget in regard to employee salaries and benefits (See attached printing on both sides sheet) and emphasized that commissioners have recommended a 3% increase in non-union employee salaries.

Corrections Supt. Ross Cunningham entered meeting at 9:23 am.

Then Mr. Chanis distributed the commissioners' recommendation for proposed capital projects in the FY 2013 Budget (See attached sheet) and answered questions from EFC about these recommendations with help from Mr. Cunningham and Mr. Purdy.

Mr. Chanis emphasized that the most expensive capital project request, the Sanders Building Roofing at \$145,000, is for the entire building's roof.

Mr. Cunningham said the \$14,750 for the CCTV Unit 3 installation is for the Corrections Dept's security camera system.

Mr. Chanis then answered questions about the second most expensive capital project the New Well Development, for which the commissioners have proposed \$100,000.

Mr. Cunningham added that the three Corrections Dept. capital projects in the Commissioners Budget proposal are must items that should be done within the next year.

Mr. Chanis announced he would submit a revised packet with salary and benefit information for the county's elected officials for the May 11 EFC meeting in Newport because of a possible packet error in the commissioners salaries spotted by Rep. Cloutier.

In regards to county grant allocations, the chair suggested that the county grants be reduced by 25% over the FY 2012 County Budget in the FY 2013 Budget, and that most be eliminated in the FY 2014 County Budget except for Turning Points Network grant which could be incorporated under the Victim/Witness Program of the county budget. Said the county should not be in the business of funding the remaining non-profit organizations that some communities like the Town of Washington, don't use.

A general discussion then ensued among EFC members about the entire issue of county grants and Rep. Osgood's proposal. Mr. Chanis also distributed a big folder with detailed information about each of the proposed county grants and how each grantee proposes to use the grants.

Mr. Chanis then reviewed and answered questions about the proposed Corrections Dept. budget in the absence of Mr. Cunningham, who had left mtg. at around 11:00 am. Their questions included ones about various federal grants obtained by Corrections within the last few years to fund its new and expanded Community Correction Facility, grants which are now expiring and will have to be replaced by revenue from other sources, which is likely property taxes. These questions were asked by the EFC as well as Former Rep. Gottling, a former EFC Chair sitting in the audience.

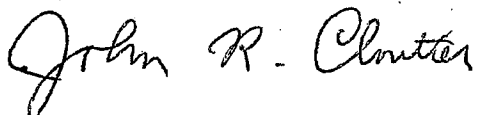
General discussion among Mr. Chanis and EFC then began about the Unreserved Fund Balance and using even more of the balance to reduce county property taxes.

Rep. Lovett started a general discussion about the wisdom of establishing a Capital Reserve Fund for the county, and the past history of this issue in the county. It was proposed for at least examination that such a Fund could be started with some money from the Unreserved Fund Balance.

Rep. Cloutier moved, Rep. Laware seconded a motion to hold the May 11 EFC meeting at the County Complex in Unity starting at 8:30am in a TBA room. Motion approved by 4-0 show-of-hands vote with Rep. Bowers abstaining.

Former Rep. Gottling left meeting at 12:05 pm.

Rep. Lovett moved, Rep. Cloutier seconded a motion to adjourn at 12:29 pm. Motion approved unanimously by voice vote.



Rep. John R. Cloutier
Acting Clerk

Date Approved: June 1, 2012

**Executive Finance Committee Meeting
5/11/12
Frank Smith Living Room, SCHC
Unity**

EFC Members Present: Reps. Philip "Joe" Osgood, John Cloutier, Thomas Laware, Spec Bowers, Charlene Lovett

EFC Members Absent: None

County Employees and Elected Officials Present: County Administrator Greg Chanis, SCHC (Sullivan County Health Care) Administrator Ted Purdy, Facilities Director John Cressy

EFC Chair, Rep. Osgood called meeting to order at 8:43 am.

First, EFC reviewed several sets of minutes from 1-30-12 and 2-6-12.

Rep. Lovett moved, Rep. Laware seconded a motion to accept the 1-30-12 Public, 1-30-12 Executive starting at 2:53 pm, 1-30-12 Executive Session ending at 3:41 pm, and 2-16-12 Public Session Meeting Minutes with minor corrections as noted. Motion approved unanimously by voice vote.

Next, Mr. Chanis reviewed various recent revenue and expenditure figures and distributed six-page packet with the Commissioners proposed revenue figures for the FY 2013 County Budget. Also distributed N.H. Association of Counties handout on Current County Funding of Local Agencies.

The EFC recessed meeting at 9:16 am for a Tour of SCHC and surrounding outside grounds, and returned to Frank Smith Room at 10:11 am to resume meeting.

First, Mr. Purdy reviewed sheet with figures on SCHC's average daily resident/census from the FY 2004 Budget to the FY 2012 Budget as well as the proposed census for the FY 2013 Budget (See attached sheet). Mr. Chanis reminded EFC that average daily census figures is important because it helps determine half of the county budget's revenue – so it should be an accurate number as possible and not overestimated as was sometimes in the past.

EFC Chair encouraged Mr. Purdy to have SCHC do more positive marketing about the nursing home and the services it provides through methods such as programs on municipal community television and on the county's website without objection from the rest of EFC.

Mr. Purdy then continued reviewing various proposed revenue figures from the several revenue streams SCHC utilizes, and answered questions from EFC with assistance from Mr. Chanis.

Next, Mr. Purdy reviewed various SCHC expense line items. The proposed \$7,500 advertising and public relations line item prompted much discussion. Another discussion then ensued about employee salaries and benefits after he reviewed the \$178,976 for salaries of him and his administrative assistant.

During discussion of proposed non-union employee salary increase, Mr. Purdy mentioned the recent difficulty of hiring some non-union nursing staff within the current non-union employee salary range.

Rep. Lovett moved, Rep. Laware seconded a motion to agree to a 2.85 increase in all non-union employee salaries in the FY 2013 Budget. Motion was approved on unanimous 5-0 show-of-hands vote.

EFC recessed for lunch at 12:47 pm.

EFC resumed meeting after the lunch break at 1:15 pm by first reviewing expense line items for SCHC's Dietary Dept. with Mr. Purdy. Nursing Dept. expenses were next reviewed with many questions on Per Diem nursing expenses from Rep. Bowers to both Mr. Purdy and Mr. Chanis.

Next, the SCHC's Operation of Plant expenses were reviewed with questions being answered by Mr. Chanis and Mr. Purdy. Other expenses reviewed included those for Laundry and Linen, Central Supply, Housekeeping, Physician and Pharmacy, Medicare Part A, Medicare Part B, Medicaid Speech Therapy, Special Services, Physical Therapy, Occupational Therapy, Recreational Therapy, Social Services, as well as Dental Services Depts.

Rep Lovett left meeting at 1:45 pm.

Other expense items reviewed included those for Interest Payments as well as Transfers within various county departments as requested by auditors.

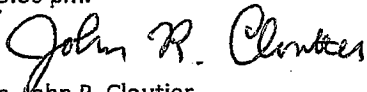
Mr. Purdy pointed that a mistake was made by placing the SCHC Resident Account expense item into Fund #41, the \$6,500 expense is already included in Fund #40. Mr. Chanis noted the mistake, and said correcting mistake should subtract \$6,500 from the total FY 2013 Budget amount.

It was noted by EFC Chair and Mr. Chanis that various transfers within county departments and interest payments have pushed proposed FY 2013 County Budget by \$1,999,212 or 15.57% as noted on p. 174 on the FY 2013 County Budget Book. This 15.67% proposed increase is for accounting purposes.

Mr. Chanis then discussed proposed agenda for the May 14 EFC meeting which EFC members present agreed would include meetings with elected officials and Corrections Supt. Ross Cunningham and a probable vote on recommendations for elected officials salaries. Recommendations which may be voted by the full delegation in the evening of the same day.

Mr. Chanis then briefly discussed possible schedule of future EFC meetings beyond May 18 – though no specific dates were set.

Rep. Cloutier moved, Rep. Laware seconded a motion. Motion was approved unanimously by voice vote at 3:00 pm.


Rep. John R. Cloutier
Acting Clerk

Date Approved: June 1, 2012



**Executive Finance Committee Meeting
5/14/12
Commissioners Conference Room, Newport**

EFC Members Present: Reps. Philip "Joe" Osgood, Charlene Lovett, John Cloutier, Spec Bowers, Thomas Laware

EFC Members Absent: Rep. John Cloutier (Entered meeting around 1 pm)

County Employees and Elected Officials Present: Registrar of Deeds Sharron King, High Sheriff Mike Prozzo, County Administrator Greg Chanis

The Chair of the Board, Rep. Osgood, opened the meeting at 8:36 am.

Mr. Chanis reviewed the department's budgets. The sheriff and registrar of deeds were both available to talk to the EFC. Mr. Chanis also stated he had Mr. Cunningham coming in around 11 am.

Registrar of Deeds, Sharron King, discussed revenue with the EFC. General discussion ensued with the EFC, Mr. Chanis and Registrar of Deeds, Sharron King. Registrar of Deeds stated she could not give a good recommendation based on the economy. She said expense wise she can't reduce it anymore. Rep. Lovett suggested looking at expenses before they make any final decisions. Mr. Chanis stated he made 2 changes: The salary to take the non-bargaining from 3 to 2.25 & also found a duplication in fund 40 in the resident store fund so that was taken out. That will bring the amount raise in taxes to 1.79% but if he reduces revenue by \$10,000 it brings it back up to 2.04%.

Motion to reduce Deeds revenue by \$10,000 made by Rep. Lovett, motion was seconded by Rep. Bowers. All in favor by a show-of-hands vote. Motion was approved by a 4-0 show-of-hands vote.

Next, the EFC reviewed the Sheriff's budget starting with revenue. General discussion ensued and they next moved onto expense in the budget. Mr. Chanis discussed a part time private investigator that has been requested by DOC Supt. Ross Cunningham. Mr. Chanis stated that the commissioners thought it was worthwhile but wanted it in the Sheriff's budget and diminished the hours. Discussion also included helicopter and telephone, internet line.

No motions made and the EFC moved on to the County Attorney.

Mr. Chanis reviewed the 3 revenue lines associated with the County Attorney's Budget. The Expense side of the County Attorney's Budget was also reviewed with Mr. Chanis stating that we had 1 County Attorney leave and a new County Attorney come on at less money so there was a decrease. The County Attorney, Marc Hathaway, is asking for an increase in overtime. Rep. Lovett brought up questions regarding the training line, travel expenses and office supplies stating she doesn't see a history justifying the proposed amount which would be the same for postage, evidence storage and extradition costs. FY11 had come in \$13,000 under budget.

Human Services is by far the biggest tax supporting department in the entire county. This is where we pay the medicaid portion of expenses that we are responsible for. If you take the entire amount of Medicaid in the state that is consumed and we keep track of the percentage of the total that each county is, we then take a 3 year rolling average of that percentage and we use it as the basis for the cap. So that 3 year rolling average is 5.073 but there are 2 adjustments you have to make. One is when the cap was first put in place there was a 5 million dollar state wide credit that would apply. In the next column which is the additional county FY13 credit this is the credit that was in the legislation that got rid of the bed tax. Mr. Chanis stated that the question has come up that if one county exceeds its cap but other counties do not as long as the statewide was not exceeded do they bill the county up to the cap because the state is paying up to the cap.

Ross Cunningham enters the meeting.

Mr. Chanis informs Mr. Cunningham that the EFC has already discussed the sheriff's part time detective investigator position in the budget.

Mr. Chanis noted that there were 2 item lines: County Jail Income which is true income that we have and County Jail Income Commission which is income that has to be spent on programming. General discussion ensued concerning both of those lines. Mr. Cunningham noted that the 2 areas that come in to the County Jail Income is Electronic Monitoring Payments and the inmates pay us 1/3 of their paycheck when they are on work release. That adjustment was made in light of the economy and the fact that the person who is working a welding job is certainly getting a higher salary then the person who maybe is working at a fast food place. He stated that the inmates used to be charged differently but they switched to 1/3 two years ago. Mr. Chanis stated that that year to date number is now \$22,266. Mr. Chanis explained that when the commissioners were looking at this it didn't appear that we were going to make budget. Mr. Cunningham added that it's also moving. Some of the times, such as during this window of time right now, they have 3 long time workers who have been on work release for 6 months during their sentence so you can envision that revenue being on a regular basis coming in. So it's sometimes hard because of the programming the inmates move through work release, work search. If they have employment some of them go right to electronic monitoring so it's a stagger there and they are still trying to figure out how it will affect the long term. Rep. Lovett stated that if you see that the final for FY11 was \$27,500 more or less and you are on target for FY12 30K then even if we went back to FY11 of \$27,500 that history would support it. Rep. Lovett suggest \$27,500 and Rep. Bowers seconds the motion. Voice vote of all in favor.

General discussion ensued between the EFC and Mr. Cunningham about the electronic monitoring.

Mr. Cunningham went over the DOC Budget and grants awarded. In 2012 they spoke to NH Charitable, Family grants helped support their staffing grant and it looks like by July 1st there will be another 2nd Chance Opportunity for Mental Health. He stated there was upwards of 4-5 people that are secured at the Jail that should probably be secured in a Mental Health facility and not in a Jail. Rep. Laware had a few questions about salaries. Mr. Cunningham stated they do have a clinician that comes in on Wednesday that has cut the emergency consults to West Central Services.

Mr. Cunningham moved onto the Trails Program, Inmate Program Participation numbers, job developer position, where Inmates reside, how children are affected and the collaboration with West Central. Mr. Cunningham and Rep. Lovett briefly talked about the drop out age and being able to bring the kids to court if they are not in school under age 18 and CHINS (Child In Need of Services). Mr. Cunningham

moved onto psyche medical for the month stating we do not have medical care 24/7. It is run from 7am-7pm. He also discussed what happens with inmates from other states, medications and inmates, relationships between pharmacy and pill providers and the doctors and inmate telephone conversations.

Rep. Osgood stated that what was discussed explains the increases that everyone had known would happen in 2008 that all of the grants and funding are falling off from and what everyone agreed to put together in 2008 and now we have to start paying for it because the grants aren't.

Rep. Bowers brought up the question of salaries wondering how much of that line item is people who were there last year just not in this line item, they were funded in a grant so they didn't show up last year but they do show up this year. Mr. Cunningham stated for this go around it would be 4 positions.

Rep. Lovett wondered why we are leaving overtime at 30k when FY12 is already at 43. Mr. Cunningham stated the DOC has 2 people militarily deployed and just got one back from deployment and Mr. Chanis answered by saying that when you an overtime number like this, particularly in with the amount of employees that Mr. Cunningham's department has, you can assume that at the end of the year there is going to be a surplus in the salary line and probably the health insurance line because of vacancies. They asked Mr. Cunningham to double check the FICA line and just make sure that was accurate.

Discussion ensued about the grants and funding, postage and the Facilities and Operations budget. Mr. Chanis and the EFC also discussed gas and oil pricing and usage.

Rep. Cloutier entered meeting around 1:00 pm.

(Note: Before Rep. Cloutier entered EFC meeting had been taped for minutes' purposes.)

EFC Chair Rep. Osgood, resumed meeting at 1:15 pm after a brief 10-minute recess.

Corrections Supt. Ross Cunningham left meeting at 1:15 pm.

EFC then took up the subject of elected officials salaries and benefits.

Rep. Bowers then reviewed a proposal on salaries and benefits that he had drawn up in consultation with Mr. Chanis.

Rep. Bowers stated that his proposal would have the elected officials have a choice of three different health plans and the percentage they would pay are 10%, 16.5% and 20% respectively, depending on which health plan they choose. They would also have a choice of three different dental plans with the following percentages respectively – 0%, 14.2%, and 27%.

General discussion then ensued among EFC about elected salaries in general and how they should be set.

EFC Chair then invited first, Registrar of Deeds Sharron King and then Sheriff Prozzo to talk about salaries, and answer questions from EFC.

Rep. Rhodeschin entered meeting at 1:49 pm, and left at 1:51 pm.

General discussion continued among EFC on various salary increase proposals.

County Attorney Marc Hathaway entered meeting at 2:32 pm.

Rep. Cloutier moved, Rep. Laware seconded a motion to increase the salaries of the Commissioners and Treasurer by one percent for the term beginning on Jan. 6, 2013.

Motion was passed on a 4-1 show-of-hands vote. (Yes: Reps. Osgood, Lovett, Laware, and Cloutier) (No: Rep. Bowers).

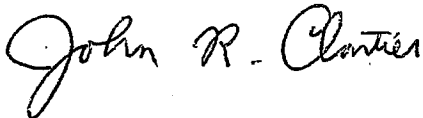
Rep. Bowers moved, Rep. Osgood seconded a motion to approve the following schedule of salaries and benefits for the three full-time elected officials – attorney, registrar of deeds, and High Sheriff. (See attached schedule).

Motion was approved on a 5-0 show-of-hands vote. (Yes: Reps. Bowers, Cloutier, Laware, Lovett, and Osgood) (No: None).

Mr. Hathaway then reviewed and answered questions from the EFC about the budget for the County Attorney's Office. He left meeting at 3:13 pm. Rep. Lovett suggested the following tentative cuts in the County Attorney's budget, which were approved without objection. (Travel - \$1,000. Postage - \$1,000. Evidence - \$100).

Mr. Chanis then distributed a handout with information on the EFC's recommendations for elected officials' salaries and discussed what would happen at tonight's Delegation Public Hearing on the Commissioners proposed Fiscal Year 2013 Budget which starts at 6:00 pm in Sugar River Savings Bank's Community Room in Newport.

Rep. Cloutier moved, Rep. Lovett seconded a motion to adjourn at 3:23 pm.



Rep. John R. Cloutier
Acting Clerk

Date Approved: June 1, 2013

**Executive Finance Committee Meeting
6/1/12
Commissioners Conference Room, Newport
Public Session**

EFC Members Present: Reps. Spec Bowers, John Cloutier, Thomas Laware, Charlene Lovett, Philip "Joe" Osgood

EFC Members Absent: None

County Employees and Elected Officials Present: County Administrator Greg Chanis, SCHC Administrator Ted Purdy

Other Delegation Members Present: Rep. Beverly Rodeschin

Media Present: Valley News Patrick O'Grady

EFC Chair, Rep. Osgood, called meeting to order at 8:56 pm . Recent minutes were then reviewed and approved.

Rep. Lovett moved Rep Bowers seconded a motion to accept the 5-7-12 meeting minutes with minor changes. Motion approved unanimously by voice vote.

Rep. Bowers moved, Rep. Laware seconded a motion to approve 5-11-12 meeting minutes with two minor changes. Motion approved unanimously by voice vote.

Rep. Lovett moved, Rep. Bowers seconded a motion to approve the 5-14-12 minutes with minor changes. Motion approved unanimously by voice vote. Rep. Lovett moved, Rep. Bowers seconded a motion to approve the 5-18-12 meeting minutes with minor corrections. Motion approved unanimously by voice vote.

Mr. Chanis updated EFC on biomass project at County's Unity Complex, which he stated should be completed by late next year.

Rep. Rodeschin left meeting at 10:20 am but stressed importance of everybody present attending today's 4:30 pm Delegation meeting for the purpose of having a quorum to discuss and vote on items.


General discussion then ensued among EFC and Mr. Chanis about the wisdom of establishing a capital reserve fund to help pay for construction work and equipment purchases. Rep. Lovett especially voiced strong support for establishing such a fund.

Mr. Chanis suggested that the EFC consider establishing a capital reserve fund after the Fiscal Year 2013 Budget has been passed, and after the county's budget books have been audited for Fiscal Year 2012.

Sometime in August, September or October before the November 6 Election when a new delegation of representatives will be elected.

But EFC decided unanimously to hold its next meeting on Tuesday, June 12 at 8:30 am to further discuss establishing a capital reserve fund and finalize its recommendations to the Full Delegation on the proposed FY 2013 Budget.

Rep. Cloutier moved, Rep. Lovett seconded a motion to adjourn at 10:35 am.

Rep. John R.  Cloutier
Rep. John R. Cloutier
Acting Clerk

Date Approved: 6-12-12

Sullivan County Executive Finance Committee Meeting Minutes

6/1/12

Commissioners Conference Room, Newport

EXECUTIVE SESSION Per RSA 91-A:3.II.d

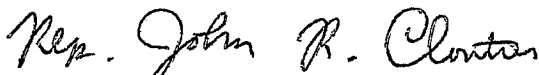
Rep. Cloutier moved, Rep. Lovett seconded a motion to go into executive session per N.H. RSA 91-A:2.II to discuss a matter that will be in non public session per N.H. RSA 91-A:3.II.d of the Full County Delegation later today at 4:30 pm in the Commissioners Conference Room in Newport. A matter, which if discussed in public would likely benefit a party or parties whose interest or interests are adverse to those of the general public.

Motion was approved unanimously by voice vote to have the EFC go into non-public session. Without objection EFC agreed to have Rep. Beverly Rodeschin, County Delegation Chair and Ex-Officio EFC member, as well as SCHC Administrator Ted Purdy remain for the non-public session along with County Administrator Greg Chanis.

Mr. Chanis then briefed EFC on the reasons for the non-public session. That reason is to recommend authorizing the Full County Delegation later today at 4:30 pm to spend up to \$112,500 to purchase a parcel of approximately .64 acres on North Main Street in Newport. A parcel currently owned by William Ruger, which Mr. Ruger now allows to be used as a free parking lot for the public, including county employees and individuals utilizing the Newport Circuit and Probate Courts whose space is rented from the county by the state. He also distributed information in regard to the parking lot issue (See attached information) and answered questions from EFC.

Rep. Lovett moved, Rep. Cloutier seconded a motion to recommend to the Full Delegation to authorize the spending of up to \$112,500 in surplus county funds from the Fiscal Year 2012 Budget to purchase a parcel of .64 acres on North Main Street in Newport. A parcel currently owned by William Ruger, and used as a free public parking lot.

Rep. Cloutier moved, Rep. Bowers seconded a motion to come out of non-public session at 10:01 am. Motion approved unanimously by voice vote.


Rep. John R. Cloutier
Clerk

Date Approved: 6-12-12

Sullivan County Full Delegation Meeting Minutes
6/1/12
Commissioners Conference Room, Newport
EXECUTIVE SESSION Per RSA 91-A:3.II.d

Delegation Members Present: Reps. Beverly Rodeschin, Philip "Joe" Osgood, John Cloutier, Raymond Gagnon, Steven Cunningham, Spec Bowers, Stephen Smith, Charlene Lovett, Thomas Laware

Delegations Members Absent: Reps. Paul LaCasse, Thomas Howard, Andrew Schmidt, Benjamin Lefebvre

County Employees and Elected Officials Present: County Administrator Greg Chanis

The Delegation chair, Rep. Rodeschin opened meeting at 4:35 pm.

Rep. Gagnon moved, Rep. Cunningham seconded a motion to accept the minutes as presented for the February 16, 2012 Delegation Meeting. Motion approved unanimously by voice vote of delegates present.

Rep. Bowers moved, Rep. Osgood seconded a motion to go into non-public session per RSA 91-A:2.II to discuss a matter that will be in non-public session per RSA 91-A:3.II.d – consideration of the acquisition, sale or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interest or interests are adverse to those of the general public. Motion was approved on a 9-0 roll call vote (See attached sheet) and EFC went into non-public session at 4:41 pm.

Mr. Chanis briefed Delegation on the reason for the convening of the emergency meeting which is to appropriate money out of surplus funds from the present Fiscal Year 2012 for possible purchase of .64 acres of land on North Main Street in Newport at a June 2 auction. Land that is currently owned by William Ruger and which he presently provides as a free public parking space in exchange for paying no property taxes to the Town of Newport.

Because several county employees now park on this land as well as users of the Newport Court as well as Probate Courts which are state courts leasing space from the County, and EFC have unanimously approved authorizing the expenditures of up to \$112,500 to purchase the land on behalf of the county.

Rep. Rodeschin, who is also a Newport Selectwoman, stated that the Town if it purchases the land at the June 2 auction will do so in cooperation with Newport ECON. Specifically she said that the Town would contribute \$60,000 for the .64 acres while ECON would contribute \$66,000 if successful at the June 2 auction.

Mr. Chanis also discussed written information he had earlier distributed to delegation about this issue. (See attached info) and answered questions from delegates.

Mr. Chanis stated again that the Commissioners at a May 31 special emergency meeting had approved spending up to \$112,500 for the purchase of the .64 acres by the county alone, and did so by a unanimous vote.

Discussion continued between Delegation and Mr. Chanis on the issue until 5:20 pm.

Rep. Osgood moved, Rep. Cloutier seconded a motion to authorize the .. (See attached roll sheet) ... auction on June 2, 2012.

Motion was approved on a 8-1 roll call vote (See attached roll call sheet).

Rep. Osgood moved, Rep. Cloutier seconded a motion to come out of non-public session at 5:23 pm.

Rep. Lovett then moved, Rep. Osgood seconded a motion to adjourn at 5:25 pm.

John R. Cloutier

Rep. John R. Cloutier
Clerk

Date Approved: 6-25-12

Minutes unsealed @ 6/25/12 meeting, also
scanned

**Executive Finance Committee Meeting
6/12/12
Commissioners Conference Room, Newport
Public Session**

EFC Members Present: Reps. Charlene Lovett, Spec Bowers, Thomas Laware, John Cloutier

EFC Members Absent: Philip "Joe" Osgood

Other Delegation Members Present: Rep. Beverly Rodeschin

Public Present: Former Sunapee Rep. Suzanne Gottling

County Employees and Elected Officials Present: County Administrator Greg Chanis, SCHC Administrator Ted Purdy

Press Present: Eagle Times and Argus Champion's Archie Mountain

EFC Vice Chair, Rep. Lovett, called meeting to order at 8:35 am.

Rep. Cloutier brought the issue of whether EFC should vote to unseal Executive Session minutes of 1-30-12. There were two separate executive session minutes – one dealing with the proposed county dispatch center which the commissioners have since decided not to pursue, and the issue whether to lease the third floor of the SCHC's Stearns Building to West Central Services. A lease which West Central has since decided not to undertake.

Rep. Bowers moved, Rep. Laware seconded a motion to unseal both 1-30-12 Executive Session minutes. Motion approved unanimously by voice vote of members present.

Rep. Bowers moved, Rep. Lovett seconded a motion to approve, with minor corrections both the Public and Executive Session minutes of the EFC's 6-1-12 Meeting. Rep. Bowers moved, Rep. Lovett seconded a motion to unseal the minutes of the 6-1-12 Executive Session because the subject of the executive session the parking lot issue has been resolved. Motion approved unanimously by voice vote.

Facilities Director John Cressy entered meeting at about 8:50 am.

Next, Mr. Chanis updated EFC on the county's successful purchase of .64 acres on North Main Street in Newport on June 2 which will continue to be used as a parking lot.

He also reviewed (See attached sheets) the credit bids for county vehicles and the \$3.2 million line of credit. Bids which were respectively won by Lake Sunapee Bank and Bank of N.H. Then he distributed information including applicable state laws on how the county might establish a capital reserve account or fund for construction projects as well as purchase of large equipment.

Discussed and answered questions about the information and entire issue of a capital reserve account (See attached information).

Next, Mr. Chanis and Mr. Purdy distributed information in regard to unreserved fund balances as well as SCHC's Medicaid Rate History (See three attached sheets).

Additionally Mr. Chanis distributed information on unreserved fund balances between Fiscal Years 2004-2012 and changes in taxes raised between Fiscal Year 1993-2012. (See two attached sheets)

Dept. of Corrections Supt. Ross Cunningham entered meeting at 9:36 am.

General discussion then began among EFC members in attendance and Mr. Chanis about the wisdom of taking more money out of the Unreserved Fund Balance to reduce taxes or creating a new capital reserve account. Mr. Chanis stated that he has determined that taking an additional \$300,000 from the Unreserved Fund Balance to reduce taxes would result in at least a 4% increase in county taxes for the Fiscal Year 2014 Budget if there are no unanticipated expenses. Recommended strongly against the EFC and Delegation taking additional money out of the Unreserved Fund Balance to reduce taxes, other than the \$300,000 presently recommended by the Commissioners in the Fiscal Year 2013 Budget.

Rep. Bowers moved Rep. Cloutier seconded a motion to take \$281,079 from Unreserved Fund Balance to reduce taxes. Motion failed on 2-2 tie roll call vote (Y: Reps. Bowers and Laware) (N: Reps. Cloutier and Lovett) (See attached sheet).

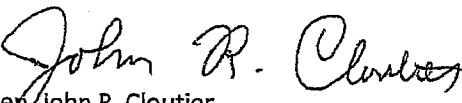
Next Rep. Cloutier moved, Rep. Laware seconded a motion to increase by \$14,500 the total amount of funding for county grants with an additional \$10,000 for Community Transportations and \$4,500 to the Claremont Soup Kitchen. Motion failed on a 2-2 tie vote (Y: Reps. Cloutier and Laware) (N: Reps. Bowers and Lovett) (See attached roll call sheet).

Discussion on overall Fiscal Year 2013 Budget briefed continued among EFC and Mr. Chanis.

Rep. Bowers moved, Rep. Cloutier seconded a motion that the EFC recommend to the Full Delegation a Fiscal Year 2013 Budget of \$32,504,849 as it appears on the Fiscal Year 2013 Adjustments Spreadsheet. Motion approved on a 4-0 roll call vote. (Yes: Reps. Bowers, Cloutier, Laware, and Lovett) (No: Nobody).

Rep. Rodeschin announced that she will not be in attendance at the June 25 Delegation Meeting because of a previous vacation commitment. Said Delegation Vice Chair, Rep. Thomas Howard will be presiding at the meeting.

Rep. Laware moved Rep. Cloutier seconded a motion to adjourn at about 10:45 am.


Rep. John R. Cloutier
Clerk

Date Approved: 6-25-12

**Sullivan County Delegation
June 25, 2012, Monday 6PM
Sugar River Bank Community Room**

Delegation Members Present: Thomas Howard – Vice Chair/Acting Chair for Convention/District 2, John Cloutier – Clerk/District 4, Joe Osgood – Executive Finance Committee Chair/District 4, Charlene Lovett – EFC Member/District 4, Spec Bowers – EFC Member/District 3, Thomas Laware EFC Member/District 5, Steve Cunningham – District 2, Raymond Gagnon – District 4, Steven Smith – District 5, Paul LaCasse Sr. – District 4, Benjamin Lefebvre – District 1, Andy Schmidt – District 1

Delegation Members Absent: Rep. Beverly Rodeschin – District 2

County Elected Officials, Department Heads and Other Personnel Present:
Commissioners Bennie Nelson – Chair, Jeffrey Barrette – Vice Chair and John M. Callum Jr. – Clerk, Greg Chanis – County Administrator, John Cressy – Facilities & Operations Director, Ross L. Cunningham – Department of Corrections Superintendent, High County Sheriff Michael Prozzo, Seth Wilner – UNH Cooperative Extension Agricultural Educator, Lynn Brennan – Conservation District Manager, and Sharon Callum – County Commissioners' Office Administrative Assistant /Minutes taker.

Public Attendees: - Ethel Jarvis – Unity, Gale Schmidt – Grantham, Sue Gottling – Sunapee, Anne Nilsen – Sunapee, Deborah Detore – Charlestown, Cherla Kozak – Charlestown, Rev. Susan Grant Rosen – Charlestown, James Thompson – Charlestown, Betty Thompson – Charlestown, Barbara Brill – Community Alliance Human Services, Larry Converse – Claremont, Bonnie Millett – Charlestown Congregational Church, Suellen Griffin – Grantham, Don Clarke – Claremont, Helen Nelson – Charlestown, Olive Reinhart – Charlestown, Jacqueline Nobrega-McLean – Charlestown, Tom Donovan – Claremont.

6:00PM The Vice Chair, Tom Howard, in the absence of Chair Rodeschin, opened the meeting as Acting Chair; and, recognized the County Commissioners.

Agenda Item No. 1. Open Meeting – Welcome & Introductions

The Delegation members introduced themselves and noted the legislative district and towns they represented. Acting Chair noted the County Convention is open to the public, however, no public input will be entertained unless Delegation members have questions.

Agenda Item No. 2. Meeting Minutes Review & Approval

Agenda Item No. 2.a. May 15, 2012 Public Hearing Minutes

Rep. Bowers questioned what the yellow highlighted areas represented. Ms. Callum noted they were additional words added by Rep. Cloutier, after the original draft was circulated. Rep. Bowers requested his name be corrected on page 9 of the document.

6:03: Motion: Accept the May 15th, 2012 Public Hearing meeting minutes with correction. Made by: Cunningham. Seconded by: Osgood. Voice vote taken: All in favor.

Agenda Item No. 2.b. June 1, 2012 4:35 PM Full Delegation Executive Session Meeting Minutes

6:05 Motion: accept minutes for June 1st 4:35 Full Delegation Executive Session minutes with spelling correction. Made by: Osgood. Seconded by: Lovett.
Discussion: Rep. Gagnon noted his name was misspelled on the first page of the minutes. **Voice vote: All in favor. The motion carried.**

Rep. Cloutier requested an amendment to the motion to unseal the Executive Session minutes; the subject pertained to the parking lot issue, which was taken care of, therefore, no reason to keep the minutes sealed.

6:06 Motion: to unseal the June 1st 4:35 Full Delegation Executive Session minutes of the Delegation. Made by: Cloutier. Seconded by: Cunningham. Voice vote: All in favor. The motion carried.

Agenda Item No. 2.c. June 12th, 2012 8:35 AM EFC Public Meeting Minutes

The Clerk noted the EFC minutes should be approved at another meeting of the EFC.

Agenda Item No. 3. Presentation and Consideration of the Proposed FY '13 County Budget

6:08 Motion: I make a motion to accept the Executive Finance Committee's recommended changes to the Sullivan County Commissioners proposed Fiscal Year 2013 budget and approve a Fiscal Year 2013 budget with Thirty Two Million, Five Hundred Four Thousand and Eight Hundred Forty Nine Dollars (\$32,504,849) of both Revenue and Expenses, with an amount to be raised in property taxes of Fourteen Million, One hundred Ninety Two Thousand and Seventy Four Dollars (\$14,192,074). Made by: Osgood. Seconded by: Lovett.
Discussion: Rep. Osgood noted everyone had in front of them the EFC recommended changes to the Commissioners proposed budget [Appendix A], he

felt there were no huge changes in any area as far as he was concerned; feels the Commissioners did a fairly respectable job of putting the budget together, which made the Executive Finance Committee's job easier; held the usual discussion on grants, took testimony; he noted there is a handout [Appendix B] illustrating grant requests, Commissioners proposed, and EFC proposed – only change was to Community Alliance Transportation (CAT) by \$5,000.

6:10 Amendment to preceding Osgood motion: to reduce the grant budget to that recommended by the Commissioners [\$168,750]. Made by: Cunningham. Seconded by: Osgood. Discussion:

Rep. Cunningham *"I felt that the County should not be a third level of contributing to charities, as towns in my district contribute, or do not contribute to charities, and I promised the Commissioners if they looked at this hard this year and reduced the dependence on tax payers, I would be happy. We should take their work seriously and I follow their recommendations."*

Rep. Laware: The only one cut was CAT, and the EFC just brought it up to FY 12 levels, and it was attached to three (3) criteria: 1) have more fund raising events, 2) increase ridership, and 3) lower cost per ride, and they met all three criteria; and did not think it warranted singling out a cut.

Rep. Bowers pointed out CAT was asked to increase funding raising, and feels what they have done is trivial when compared to the percentage the other organizations have done.

6:13 Amendment: I would like to amend the budget to zero out the Community Alliance Transportation allowance. Made by: Bowers. Seconded by: Osgood Discussion: Bowers noted his town receives "zero bang from this, as do most: Cornish, Plainfield, Springfield, Sunapee, Goshen, Washington, Lempster, and Unity and probably Acworth and Langdon; yet, my town pays a good portion of this amount. I think, whatever benefit there is from their service, is much more to people that operate the service, the Executive Director gets \$65,000 per year, much higher than median family income, and don't see why tax payers should be subsidizing it.

Rep. Smith noted, he does not use the Sheriff's Dept. or nursing home but believes we should fund it; is opposed to zeroing it out; feels though he does not use the services it should be funded and if they have specific issues they need to deal with those issues.

Rep. Schmidt cited statistics from Upper Valley Planning Commission: 7% do not have access to cars on a regular basis within the county, they depend on charity to get rides; bus serves a very needy and large population; a new car will cost \$20,000 or more; he spoke about the legislative economic briefing at beginning of last term with economists talking about prices of heating oil fuel prices at \$5-\$6 p/gallon and their similar prediction for gas prices; employers in Hanover and Lebanon cannot get \$14 employees; feels they should be expanding transportation vs. cutting; opposed to budget cut request.

Rep. Cloutier spoke in strong opposition to both motions noting both organizations provide a worthwhile service, have reduced their expenses, have started fund raising - changes take time; CAT has further developed their volunteer driver list; feels we lack a lot of mass trans-system, have few cab companies, and need transportation service for those who do not have a license or are unable to drive; noted DOC inmates have used CAT services to find and keep work; feels transportation is an important part of government and with aging county we'll see use increase; feels CAT should be funded by minimum of \$30,000, if not \$40,000.

Rep. Schmidt was advised CAT provided 500 rides to students at River Valley Community College last year, which serves a population that has no other means to get to an entry level college, which is not a charity organization.

Rep. Osgood is opposed to inefficiencies; in favor of Commissioners FY13 \$25,000 grant proposal for CAT and will not support any other amount; feels the three taxi companies in the area were put out of business when the bus system ramped up with government money; would like to see a policy in place where people can apply for, and receive, vouchers each week to take a cab; he sees the CAT bus daily and only sees three (3) people riding at maximum; is aware they have a V10 Ford - it gets less than 10 MPG; discussed taking a cab ride in NY recently with six people 7 miles which cost was \$9 one way / \$10 the other- paid less than cost of one person ride the bus from Maple Ave. to the square on one of their buses; need to find an effective way to do transportation; and in favor of private sector providing transportation.

Rep. Gagnon feels CAT is showing good faith in fund raising and everyone should consider the strong volunteer driver pool part of their fund raising; commended CAT for changes to route for peak hours services; pointed out other businesses, such as Hitchcock and Hypertherm promote public transportation / Hypertherm provides incentives to employees for using community transportation services - he sees this as good planning process.

Rep. Laware questioned Osgood about taxi going out of business due to bus service, and asked where his reference came from; noted both types of services could co-exist, feels if taxi service went out of business, ridership would increase for buses.

Rep. Osgood noted the taxi service he spoke of was out of Windy Acres in Charlestown and Main Street Claremont - the owner told him the business went out due to the bus service.

The Chair requested to move the question on Bowers motion to zero out Community Alliance.

Roll call vote:

- **3 YES's: Bowers, Cunningham, Howard**
- **9 NO's: Gagnon, LaCasse, Laware, Lefebvre, Lovett, Osgood, Schmidt, Smith, Cloutier**
- **Amendment failed.**

6:30 Motion: Cunningham motion to amend EFC recommended budget to Commissioners, to reduce amount of CAT from \$30,000, to \$25,000.

Discussion:

Rep. Lovett spoke on benefits to having a healthy/efficiently run transportation system; pointed out three things are happening and realizes it takes time; concerned there is no fee charged for riders using the volunteer driver system; while in Columbia Maryland, she worked as a volunteer driver of elderly / disabled and they paid a rider fee. Lovett asked Ms. Brill if she had looked at the website she had referred her to previously.

Barbara Brill confirmed she visited the website, printed off documents, spoke to members of the Regional Transportation Council - fee for one way goes up to \$30; noted Council aware of concerns regarding fees; spoke to Executive Director listed on website the organization does not receive federal funding and we do not know their economic environment.

Rep. Smith feels CAT provides a vital service to those who can't get anywhere; his town voted 5 to 1 in favor of funding \$12,000 support for CAT; approves funding CAT at \$30,000.

Rep. Howard feels County should not be in the business of handing out money to these organizations.

The Acting Chair called the question: of Cunningham's amendment to go back to the Commissioners budget of \$25,000 for CAT.

Roll call:

- 5 YES's: Bowers, Cunningham, LaCasse, Osgood, Howard
- 7 NO's: Gagnon, Laware, Lefebvre, Lovett, Schmidt, Smith, Cloutier
- Amendment failed.

6:40 Motion: to raise grant for Claremont Soup Kitchen from \$12,500 to \$17,000 and increase CAT from \$30,000 to \$40,000. Made by: Cloutier. Seconded by: Schmidt.

Discussion:

Rep. Cloutier: don't want to put cab companies out of business, but would like to propose if they can do so more cheaply for same amount of money and do it better for those who need the transportation, he'd support private company, but has seen no serious proposal; need to support CAT until there is a company that can do it better; we are an aging population in county; although gas prices are going down, they are going to go up again.

Rep. Osgood money county gives CAT will not support any private tax company, bus company syphoning from all over, we are just a small part, a private agency would run in bad weather, when those in Charlestown have been told they will not run buses in bad weather.

Rep. Howard against spending tax payer money, and motion, when "rest of county is not using the services".

- 6:43 **Amend motion: to not add extra funding for Claremont Soup Kitchen, but keep funding for CAT, just keep it on transportation. Made by: Laware. There was no second.**

In response to Rep. Gagnon's question of what the impact of \$5,000 on a 32 million dollar budget would be, Comm. Barrette and Chanis noted it would be 1/10th of 1%.

- 6:44 **Motion made to divide the question. Made by: Laware. Seconded by: Smith.**

Rep. Bowers requested Commissioner views on final grant recommendation.

Comm. Nelson feels CAT is heavily weighted towards Claremont.

Comm. Barrette feels the Claremont Soup Kitchen budget is tighter than CAT's budget - voted to give less than consensus due to lack of progress, based on budgetary concerns and dollar per rides.

Comm. Callum Jr. feels CAT services weighted towards Claremont, lesser degree towards Newport and Charlestown; he represents a town that sees little or no benefits from CAT services, and felt compelled to pare back; expects organizations increase their fund raising each year.

Rep. Bowers questioned how much City of Claremont and Newport gave towards CAT. It was noted Claremont gave zero; Newport provided funding – unsure amount.

Rep. Lefebvre questioned if Lebanon gave money.

Barbara Brill noted CAT does not provide services to Lebanon people, they operate in Claremont, Newport, Charlestown, and volunteer services take Sullivan county residents to Lebanon - there and back.

Rep. Cloutier noted, a majority of his constituents in Claremont calls pertain to supporting the Claremont Soup Kitchen or CAT; most, if not all, all Sullivan County communities are served by the Soup Kitchen - it does not serve just Claremont; he pointed out increasing the funding to \$17,000 is a decrease over FY12, but still less than FY11.

Rep. Lefebvre in support of dividing the motion; would like to see CAT receive \$40,000, but feels \$30,000 recommended in this economic climate fair; supports increasing Soup Kitchen funding.

- 6:47 **Rep. LaCasse called for the motion to divide the motion.**

Roll call vote:

4 NO's: Bowers, Gagnon, Cloutier, Howard.

8 YES's: Cunningham, LaCasse, Laware, Lefebvre, Lovett, Osgood, Schmidt, Smith

Motion carries to divide.

- 6:48 **Split Motion: to increase CAT from \$30,000 to \$40,000. Made by: Cloutier. Seconded by: Schmidt.**

Discussion:

Rep. Smith asked what is received for \$10,000?

Ms. Brill noted "Our FY ends this Saturday, this year we've provided under 31,500 rides, 24% over last Fiscal Year. We provided over 2,500 volunteer rides to 12 of 15 communities. We do not service Langdon, Acworth and Plainfield. Transportation services are available 24/7. 1,000 were wheel chair rides – much less expensive than running a wheel chair van. Fund raising continues – planned our 2ND annual 5k Obstacle Course, continue to look at ways to reduce expenses. Looked at providing co-pay for volunteer riders. Work closely with Upper Valley Regional Planning Commission. Other stats about Sullivan County not mentioned: 7.65% of households do not have automobiles, 9.9% above state poverty levels, 19% are disabled, 16% are over 65.

Rep. LaCasse asked if CAT considered doubling their rates.

Brill explained \$1 is a lot for riders on fixed income – most live on less than \$1,000 per month; if they increase the fare, it reduces federal funding.

6:49 The Acting Chair moved the question:

Roll call vote motion to raise CAT proposed grant from \$30, 000 to \$40,000.

6 YES's: Laware, Lefebvre, Smith, Cloutier, Gagnon, and Schmidt.

6 NO's: Bowers, Cunningham, LaCasse, Lovett, Osgood, Howard

Motion fails with tie vote.

Rep. Cloutier noted he could change his motion from \$40,000 to \$35,000.

6:50 The Acting Chair called the motion Rep. Cloutier made, to raise the Claremont Soup Kitchen grant from \$12,500 to \$17,000.

Roll call vote:

8 NO's: Bowers, Cunningham, LaCasse, Laware, Lovett, Osgood, Smith, Howard

4 YES's: Gagnon, Lefebvre, Schmidt, Cloutier

The motion failed.

6:52 Motion: we give CAT \$35,000 vs. \$30,000. Motion made by: Cloutier. Motion seconded by: Schmidt.

Roll call vote:

6 NO's: Bowers, Cunningham, LaCasse, Lovett, Osgood, Howard

6 YES's: Gagnon, Laware, Lefebvre, Schmidt, Smith, Cloutier

Motion failed with a tie vote.

7:06 Motion: we take \$300,000 from undesignated fund balance in order to reduce taxes. Made by: Bowers. Seconded by: Cunningham.

Discussion:

Rep. Bowers stated, in last four years they've taken more from tax payers than needed; the State recommends fund balances should be between 5-10% of operating budget, and Sullivan is at 9%, taking away \$300,000 will put them at

8% - a prudent balance; noted they raised elected official salaries by 2.8%, spent \$100,000 on a parking lot, and does not want see further tax increases as people are hurting to pay bills.

Rep. Gagnon asked if Commissioners had considered this and if they had an opinion.

Comm. Nelson is opposed to using further Reserve Funds - they are trying to keep taxes at an even keel; pointed out the same situation occurred to City of Claremont; he warned about feds cutting back on Medicare reform and that the Reserve is to cushion that when happens.

Chanis provided PowerPoint slide [Appendix C] on the Historic Fund Balance Fiscal Year 2004-2010 and a slide [Appendix D] on the % Change in Taxes Raised 1991-2010; he discussed anticipated audited estimates would be and that the Commissioners are already using \$300,000 from the Reserve Fund in their proposed budget. He briefed them on the Commissioners' proposed use of unreserved Fund Balance [Appendix E], which includes: 1) \$300,000 to offset taxes, 2) \$538,864 to offset capital expense, 3) \$73,000 interest expense on biomass project, and \$105,000 purchase of Newport parking lot; he noted the intent of fund balance money is to provide sustainability over a long run; if \$300,000 was not included by the Commissioners, the increase in taxes would be 2 ¼ % higher; their revenue source is not sustainable in long terms; he also pointed out, while some of the Fund Balance comes from taxes - 2 Million, 3.5 Million came from Stimulus monies, which is from Medicaid; he discussed the many reasons to maintain a healthy fund [Appendix F]; he feels the Commissioners proposed budget, and EFC changes to it, use fund balance prudently - as they are unsure of future changes in health care.

Rep. Howard spoke in favor of Bowers proposal to use \$300,000 from reserves, and feels the remaining balance is a prudent reserve in range.

Rep. Cunningham questioned why they do not use a Capital Reserve Fund (CRF).

Chanis and Commissioners noted the issue was brought up with previous Delegations, but the concept was 'shot down'; they concurred with creating a CRF and confirmed they would be considering this option in FY13.

Rep. Lovett spoke against Bowers proposal to use \$300,000, unless the Delegation makes a commitment, today, to establish a CRF.

Rep. Howard suggested a straw poll on the CRF issue.

Rep. Gagnon noted the CRF sounds good, but questioned mechanics due to upcoming election and possible change over to new Delegation members.

Rep. Lovett noted they could not use 'change of guards' as a reason to not act today, strongly encouraged them to execute sound financial responsibility, avoid the temptation to use reserve funds.

**7:50 Motion: to amend Rep. Bowers' original motion to recommend the creation of a Capital Reserve Fund in the future, that the Delegation consider the creation of a Capital Reserve fund before the end of the term - December 5, 2012.
Made by: Cunningham. Seconded by: Bowers.**

Rep. Gagnon requested to divide the motion, feels they are holding the issue hostage and discussing very separate issues; he wants discussions with his community.

Rep. Cunningham against dividing the motion; disagrees they are holding it hostage, feels they are allowing the Delegation to make the statement in principal - vote would have to be made in the future.

Rep. Osgood noted creating a CRF requires a public hearing and use of CRF money requires a specific vote.

Comm. Nelson noted he is strongly in favor of CRF, but against using additional \$300,000 from the Reserve Fund.

Rep. Howard noted the CRF process includes holding a series of public hearings, but this is just a recommendation to head in that direction.

Rep. Lovett spoke for being fiscally conservative, having honest discussion about what is in the best interest of tax payers, avoiding the temptation to use Reserve Funds to lower tax payers amount - that behavior is not sustainable and places tax payers in to a good year, which would be followed by 15% or 25% increase in taxes the following years; strongly believes they need a firm commitment tonight for creating a CRF and go through the hearing process.

Rep. Howard spoke in favor of using \$300,000 from Fund Balance to reduce taxes; wants firm commitment from majority, tonight, to agree on principal/concept of CRF, and to set meeting date to determine CRF elements.

Comm. Barrette spoke against taking \$300,000 from Fund Reserve and supports a CRF; warned them not to link the two discussions together; suggested they decide on a cap for Fund Reserves if they feel it's too high; discussed Medicare/Medicaid volatility in payments, which accounts for \$400,000 - \$600,000; ProShare could go away tomorrow; State reimbursement County pays is currently at the ceiling - that's a gentleman's agreement that could go away at any time; they have been able to stabilize the tax rate, but warns against using the extra \$300,000.

Rep. Gagnon: agrees we should not act whimsically, and agrees we have stabilized the tax rate, feels the Delegation has worked hard to do this, we are talking about \$900,000 of capital fund at present going into this year's budget, and you are saying use another \$300,000, wants to put breaks on this, continue discussions regarding capital reserve, and if that's case use 2.6 to fund it; but no need to make a grand standing political motion.

Rep. Osgood: doesn't feel it's grand standing political motion, came in to this evening not supporting level funded budget, but discussions going on, leads me to believe that people need a break, good side of this, in last two years, under leadership we are under at the State they are using low numbers; a year breather might not hurt people to get feet back on ground, okay with at least one agency that taxes the people giving them a break for a year - would have voted against it before discussion, but thinking of numbers, corporations and companies are getting confident - they are hiring people; unemployment rate shows improvement.

Rep. Laware noted their main focus should be - do we use \$ as tax cut or do we keep it.

Rep. Cloutier asked for clarification from Cunningham on the amendment and Cunningham responded [this clarification is incorporated in the 7:50 amendment].

Comm. Barrette noted they are talking about 6.5 cents per \$1,000 of assessed value; so \$6.50 per \$100,000 of assessed value is the amount we are talking about in raising in taxes.

Roll call vote:

- **10 YES's:** Bowers, Cunningham, LaCasse, Laware, Lefebvre, Lovett, Osgood, Smith, Cloutier, Howard
- **2 NO's:** Gagnon, Schmidt
- **The motion carried with a quorum.**

7:55 Motion: Transfer \$300,000 from Unreserved Fund Balance to reduce taxes with amendment on creation of Capital Reserve Fund. **Made by:** Bowers. **Seconded by:** Cunningham.

Discussion:

Rep. Cloutier approves of a CRF and opposed to reduction of the finances due to discussions with EFC and County Administrator; unsure of economy and cuts of \$400,000 the new speaker of the house has proposed.

Rep. Smith spoke in favor of tax payers keeping their money and using \$300,000 in Fund Reserve vs. raising taxes.

Rep. Howard spoke in favor of using additional \$300,000 from Fund Reserve and spoke against raising taxes, unless absolutely necessary.

Roll call vote:

- **8 YES's:** Bowers, Cunningham, LaCasse, Laware, Lovett, Osgood, Smith, Howard
- **4 NO's:** Gagnon, Lefebvre, Schmidt, Cloutier
- **The motion carried with majority vote.**

8:00 Motion: to accept the Executive Finance Committee's recommend changes to the Sullivan County Commissioners proposed Fiscal Year 2013 budget with Thirty Two Million, Five Hundred Four Thousand and Eight Hundred Forty Nine Dollars (\$32,504,849) of both Revenue and Expenses, with an amount to be raised in property taxes of Thirteen Million, Eight hundred ninety-two thousand, and seventy four (13,892,074), [which uses an additional \$300,000 from Fund Reserve]. **Made by** Osgood. **Seconded by:** Bowers. **Discussion:** to basically go by the EFC recommended budget.

Roll call vote called for:

- **11 YES's:** Bowers, Cunningham, Gagnon, LaCasse, Laware, Lefebvre, Lovett, Osgood, Schmidt, Smith, Howard
- **1 NO:** Cloutier
- **The motion carried with quorum.**

8:02 Motion: Per RSA 24:15 Exceeding Appropriations, we, the Sullivan County Convention, authorize the Sullivan County Commissioners to apply for, receive and expend federal and state grants which become available during the course of Fiscal Year 2013, and also accept and expend money from any other governmental unit or private source to be used for purposes for which the County may legally appropriate money. **Made by:** Cloutier. **Seconded by:** Osgood. **Discussion:** Cloutier noted this is a 'housekeeping' matter performed @ the Convention; it provides authority for the County to accept federal grants and important for County and Elected officials without having to raise additional tax money. **Voice vote:** All in favor. **Motion passes with quorum.**

Agenda Item No. 4. Any Old business

Rep. Gagnon questioned what the next step would be for the Capital Reserve Fund. Delegation Chair Howard noted they would schedule a meeting to begin discussions.

Agenda Item No. 2.c. June 12, 2012 8:35 AM EFC Public Meeting Minutes


8:05 Motion: to approve the June 12th 2012 EFC meeting minutes. **Made by:** Cloutier. **Seconded by:** Bowers. **Voice vote from EFC members only:** All in favor.

Agenda Item No. 5.b. Set date to approve June 25th 2012 Convention Minutes

Delegation scheduled next meeting for Mon, Jul 9th 6:00 PM, at the County Administration Building, 14 Main Street, Newport, NH to review and approve minutes of tonight's Convention; they will also discuss process for CRF further.

8:06 Motion to adjourn. Voice vote: 11 Yes. 1 No. Motion carried with quorum.

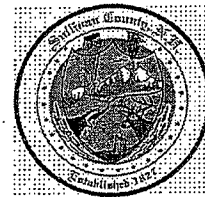
Respectfully submitted,



John Cloutier
JC/s.j.c.

Date approved.

July 9, 2012



**Sullivan County NH
Annual County Convention
Monday, June 25, 2012 - 6:00 PM**

Place:
Sugar River Bank Community Room
10 North Main Street
Newport NH at the Sugar River Bank Community Room.

AGENDA

6:00 PM

1. Open Meeting – Welcome & Introductions
2. Meeting Minutes Review & Approval of:
 - a. May 15, 2012 Public Hearing Minutes
 - b. June 1, 2012 4:35 PM Full Delegation Executive Session Meeting Minutes
 - c. June 12, 2012 8:35 AM EFC Public Meeting Minutes
3. Presentation and Consideration of the Proposed FY13 County Budget:
 - a. Report from Commissioners / County Administrator
 - b. Report from Executive Finance Committee
 - c. Public Comments
4. Any other Old Business
5. Any other New Business
 - a. Motion to accept and expend special revenue funds (Fund 25) - funds that exceed appropriations per RSA 24:15
 - b. Set date to approve June 25th 2012 Convention Minutes (if FY13 budget approved today)
6. Adjourn Meeting

**FY 2013 Budget Adjustments
Final EFC Recommended, June 12, 2012**

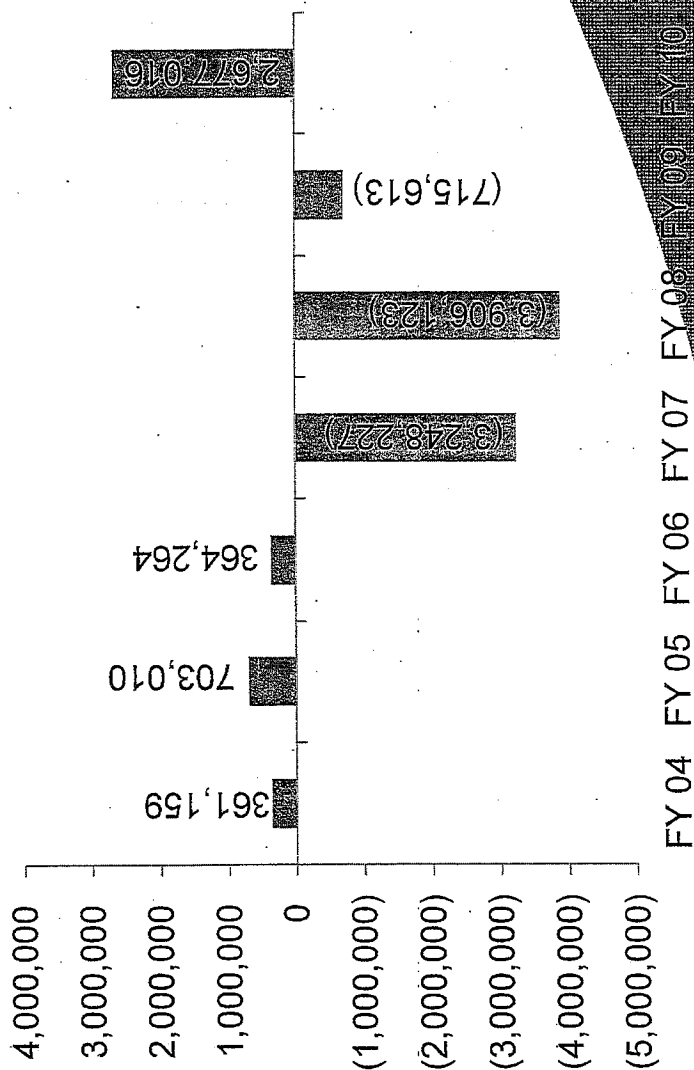
Commissioners Proposed Budget as Printed	Revenue	Expense	\$ Change in Taxes Raised	% Change in Taxes Raised
	29,153,526	29,153,526	310,132	2.23%
EFC Recommended Changes				
Adjustments to reflect actual Health Ins. Rates		(25,252)	284,880	2.05%
Increase Commissioners salary to fix discrepancy		423	285,303	2.05%
Increase Commissioners FICA to fix discrepancy		33	285,336	2.05%
Increase Treasurers salary to fix discrepancy		73	285,409	2.05%
Increase Treasurers FICA to fix discrepancy		6	285,415	2.05%
Increase County Attorney salary to fix discrepancy		1,640	287,055	2.06%
Increase County Attorney FICA to fix discrepancy		126	287,181	2.07%
Increase County Attorney Retirement to fix discrepancy		144	287,325	2.07%
Remove duplication of Resident store expense		(6,500)	280,825	2.02%
Reduce NBU salaries by .15% (approximate)		(10,046)	270,779	1.95%
Reduce Deeds Revenue	(10,000)		280,779	2.02%
Increase DOC Revenue	2,500		278,279	2.00%
Reduce Travel Attorneys		(1,000)	277,279	1.99%
Reduce Attorney Postage		(100)	277,179	1.99%
Reduce evidence storage		(100)	277,079	1.99%
Change in Elected officials salary (Approx. 6 month Expense)		4,000	281,079	2.02%
Loan Proceeds for Biomass Project	3,200,000		(2,918,921)	-20.99%
Biomass Project Expense		3,200,000	281,079	2.02%
Loan Proceeds for Vehicle Purchases	182,876		98,203	0.71%
Vehicle Purchase Expense		182,876	281,079	2.02%
Increase Community Transportation County Grant		5,000	286,079	2.06%
Final EFC Recommended Revenue and Expense	\$32,504,849	\$32,504,849		
Final EFC Recommended additional amount to be raised in taxes			\$286,079	

Appendix B

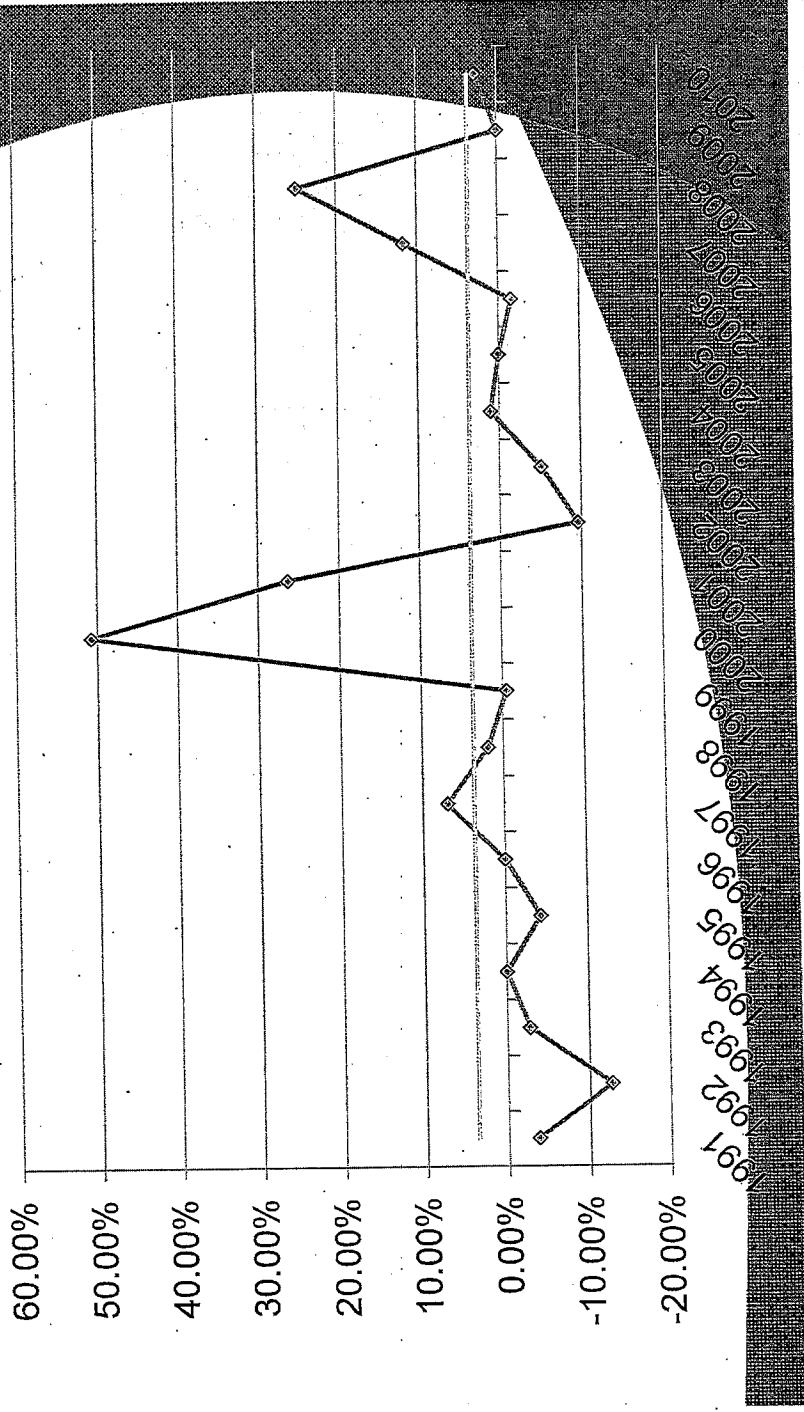
Sullivan County Fiscal Year 2013
County Grant Allocation Worksheet
June 25, 2012

Organization	FY 11 Grants	FY 12 Grants	FY 13 Request	Comm. FY13	FY13
Road To Independence	0	3,000	3,000	3,000	3,000
Good Beginnings of Sullivan County	25,000	25,000	30,000	27,500	27,500
Turning Points Network	55,000	55,000	60,000	55,000	55,000
Big Brothers / Big Sisters of WNH	0	0	5,000	5,000	5,000
Claremont Soup Kitchen/ Pantry	17,500	10,000	17,000	12,500	12,500
West Central Behavioral Health	0	10,000	10,000	10,000	10,000
Community Alliance/ Transportation	35,000	30,000	40,000	25,000	30,000
Community Alliance/Family Services	23,250	23,250	30,000	23,250	23,250
Lake Sunapee Mediation	7,500	7,500	10,000	7,500	7,500
His Helping Hands	0	4,000	0	0	0
RSVP/Volunteer Center	0	1,878	0	0	0
Totals	163,250	169,628	205,000	168,750	173,750

Historic Fund Balance Fiscal Years 2004-2010



% Change in Taxes Raised 1991 - 2010



Proposed Use of Unreserved Fund Balance

Audited FY 11 Unreserved Fund Balance	3,682,636	Change in Fund Balance	Estimated% FY12 Operating Expenses
Estimated Increase/(Decrease) From FY 12 Operations	0	3,682,636	12.53%
Used as Revenue for Tax Reduction	(300,000)	3,382,636	11.51%
Used as Revenue to Offset Capital Expense	(538,864)	2,843,772	9.67%
Used as Revenue to Offset Biomass Interest Expense	(73,000)	2,770,772	9.42%
Purchase of Newport Parking Lot	(105,000)	2,665,772	9.07%
Estimated Audited FY 12 Unreserved Fund Balance		\$2,665,772	9.07%

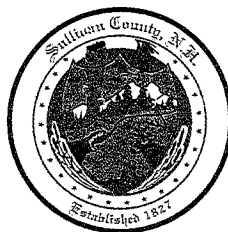
NH DRA recommends municipalities maintain between 5-10% of annual operating expenses as unreserved fund balance

Reasons To Maintain Adequate Fund Balance

- ◉ Ability To Stabilize Tax Rate Over A Longer Period Of Time
- ◉ Ability To Utilize Fund Balance For Capital Expenditures In The Absence Of A Capital Reserve Fund
- ◉ As a Hedge Against Volatility In SCHC Revenue
- ◉ Lower Risk To Potential Lenders

Sullivan County NH
FY2012 County Annual Report

"All day, every day, we make life better."



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Printed by: New London Copy Specialist, of Newport NH